

ESEF Reporting Manual 2024 & ESRS specifications

An update about all guidance changes for the 2024 reporting year and XBRL specifications used in the ESRS taxonomy

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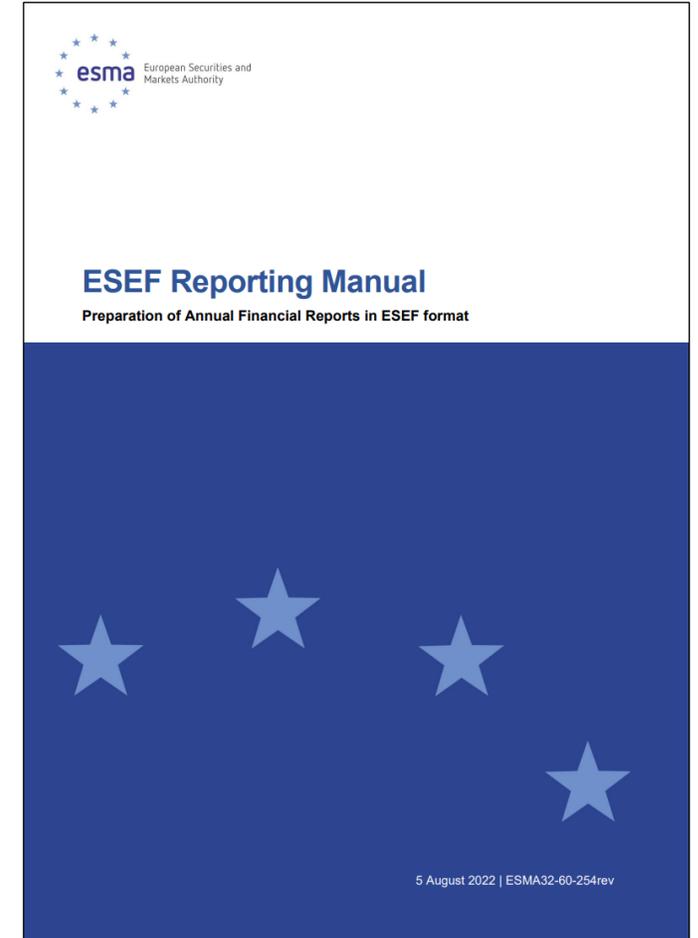
Agenda

ESEF

- 1 Content and structure
- 2 Technical validity
- 3 Extension taxonomies
- 4 xHTML only

ESRS

- 5 Applied specifications
- 6 Proposed modifications



01

1

Content and Structure

For all reports with a starting date from 1-1-2024

1.4

Extension elements should only be anchored to core elements of the same data type.

02

2

Technical validity

For all reports with a starting date from 1-1-2024

2.1.2

Start of period should be dated the same as end of previous period (e.g. 2023-12-31 instead of 2024-01-01)

2.2.5

Tagged facts should not be empty (use 0, dash or space)

2.2.6

More emphasis on making sure that the extracted fact should resemble the original document in legibility and clarity.

For all reports with a starting date from 1-1-2024

2.2.7

Escape attribute must always be true on textBlockItemType facts and never on stringItemType facts.

2.2.8

Recommendation to use id attribute for each fact.

2.6.3

The name of the package needs to include a version.
{base}-{date}-{**version**}-language.xbri

Recommendation to use report packages 1.0

```
acme-x42-submission-2022/  
  META-INF/  
    reportPackage.json  
    taxonomyPackage.xml  
    catalog.xml  
  xbrl.example.com/  
    v1/  
      taxonomy.xsd  
      taxonomy-linkbase.xml  
  reports/  
    report-1.html  
    report-1-graph.svg  
  css/  
    report-1.css
```

reportPackage.json:

```
{  
  "documentInfo": {  
    "documentType": "https://xbrl.org/report-package/2023/xbri"  
  }  
}
```

03

3

Extension taxonomy

3.4.1 Recommendation to use the calculations 1.1 specification

Calculations 1.0

Linkbase Check **6 Inconsistencies** Hide Rounding Errors

Severity	Error Id	Message		
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:GrossProfit in link role http://customerdomain.com/role/IncomeStatement reported sum 6,926,000 computed sum 19,242,000 context ctx-1 unit eur unreportedContributingItems none	👁	⌵
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:GrossProfit in link role http://customerdomain.com/role/IncomeStatement reported sum 5,540,000 computed sum 15,393,000 context ctx-2 unit eur unreportedContributingItems none	👁	⌵
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:NoncurrentLiabilities in link role http://customerdomain.com/role/StatementOfFinancialPosition reported sum 7,406,000 computed sum 7,405,000 context ctx-3 unit eur unreportedContributingItems none	👁	⌵
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:NoncurrentLiabilities in link role http://customerdomain.com/role/StatementOfFinancialPosition reported sum 3,452,000 computed sum 3,451,000 context ctx-4 unit eur unreportedContributingItems none	👁	⌵
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:EquityAndLiabilities in link role http://customerdomain.com/role/StatementOfFinancialPosition reported sum 1,055,376,000 computed sum 1,055,377,000 context ctx-3 unit eur unreportedContributingItems none	👁	⌵
Inconsi...	xbrl.5.2.5.2:calcInconsistency	[xbrl.5.2.5.2:calcInconsistency] Calculation inconsistent from ifrs-full:EquityAndLiabilities in link role http://customerdomain.com/role/StatementOfFinancialPosition reported sum 473,149,000 computed sum 473,150,000 context ctx-4 unit eur unreportedContributingItems none	👁	⌵

Calculations 1.1

Linkbase Check **2 Inconsistencies** Hide Rounding Errors

Severity	Error Id	Message		
Inconsi...	calc1e:inconsistentCalculationUsin...	[calc1e:inconsistentCalculationUsingRounding] Calculation inconsistent from ifrs-full:GrossProfit in link role http://customerdomain.com/role/IncomeStatement reported sum [6925500, 6926500] computed sum [19241500, 19242500] context ctx-1 unit eur	👁	⌵
Inconsi...	calc1e:inconsistentCalculationUsin...	[calc1e:inconsistentCalculationUsingRounding] Calculation inconsistent from ifrs-full:GrossProfit in link role http://customerdomain.com/role/IncomeStatement reported sum [5539500, 5540500] computed sum [15392500, 15393500] context ctx-2 unit eur	👁	⌵

3 Extension taxonomies

04

4

xHTML only

4.1.5

The name of the package needs to include a version.
`{base}-{date}-{version}-language.html`



ESRS Taxonomy

05

5

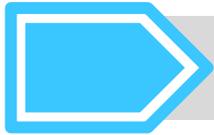
Applied
specifications



Extensible enumerations 2.0

- Enumerations allow user to choose fact value from a list of items
- Enumerations are already used in Dutch Taxonomy
- Enumerations 2.0 allow users to choose multiple values from a list and apply them all to the same fact.

1 Applied specifications



Extensible enumerations 2.0

Disclosure of reasons for applying different definitions of time horizons		
Metrics value chain data estimated using indirect sources		
ESRS metric(s) and monetary amount(s) for which upstream and (or) downstream value chain estimation has been used	<input type="text"/>	
Description of basis for preparation of metrics that include upstream and (or) downstream value chain data estimated using indirect sources	List of metrics [abstract] Absolute value of location-based Scope 2 Greenhouse gas emissions reduction Absolute value of market-based Scope 2 Greenhouse gas emissions reduction Absolute value of Scope 1 Greenhouse gas emissions reduction Absolute value of Scope 3 Greenhouse gas emissions reduction Absolute value of total Greenhouse gas emissions reduction Achieved GHG emission reductions Adjusting items to assets at material physical risk, in reconciliation with financial statement Adjusting items to assets at material transition risk, in reconciliation with financial statement Adjusting items to liabilities at material transition risk, in reconciliation with financial statement Adjusting items to net revenue at material physical risk, in reconciliation with financial statement Adjusting items to net revenue at material transition risk, in reconciliation with financial statement	
Description of resulting level of accuracy of metrics that include upstream and (or) downstream value chain data estimated using indirect sources		
Description of planned actions to improve accuracy in future of metrics that include upstream and (or) downstream value chain data estimated using indirect sources		
Significant estimation and (or) outcome uncertainty		
ESRS metric(s) and monetary amount(s) disclosed that are subject to high level of measurement uncertainty		
Information about sources of measurement uncertainty		
Disclosure of assumptions, approximations and judgements made in metric measurement		

1 Applied specifications



Extensible enumerations 2.0

[BP-1] General basis for preparation of sustainability statements

>Lorem ipsum dolor sit amet, consectetur adipiscing elit. Suspendisse eget suscipit nibh, eu ultricies urna varius ac. Phasellus nulla nulla, malesuada vel augue non, ultrices pharetra arcu. Praesent risus nisi, semper non imperdiet eget, volutpat vitae orci. Undertaking is not required to draw-up financial statements is (true). Pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas. Ut vitae odio quam.

Quisque aliquam felis non metus molestie, eu tincidunt arcu accumsan. Nam efficitur facilisis est, eget tincidunt nunc ultrices sit amet. Cras orci felis, fringilla eu mi eu, vestibulum congue arcu. Cras elementum portitor ligula, non tempus ligula tristique vitae. Proin at magna nibh. Donec volutpat tincidunt diam, a tincidunt purus ultrices eget. Fusce malesuada tellus auctor massa vulputate lacinia. Vivamus id tristique quam, at interdum nulla, basis for preparation of sustainability statement 1 .

Nam tincidunt neque diam, sit amet ornare magna venenatis eu. Quisque euismod et massa sed laoreet. Vivamus elit mauris, dictum nec aliquam ut, dapibus eu purus. Fusce gravida gravida dui id varius. Maecenas elementum, nisi quis finibus laoreet, lacinia ligula sagittis dui, a sodales quam magna at dui. Aenean eget congue sem, vitae condimentum dolor. Maecenas a ornare diam, nec semper risus. Vestibulum imperdiet quam velit, ut ornare dolor faucibus id. Donec eget augue sit amet diam venenatis luctus.

Aliquam vitae gravida nisi. Maecenas cursus, ipsum eu sollicitudin auctor, enim quam pulvinar nunc, ac pharetra risus nulla et purus. Fusce pulvinar euismod nisi, at aliquam nunc lacinia in. Aenean eget dapibus arcu. Pellentesque nec mauris sit amet nisi posuere luctus. Etiam sit amet ex eu massa tristique varius. Aliquam erat volutpat. Donec et eros sed ex tincidunt efficitur. Phasellus quis nulla ut ex varius iaculis. In fermentum nisi sit amet portitor pharetra. Reporting period start date is 01-01-2026. sagittis dictum erat a, lacinia ornare ante. Donec maximus tincidunt lacus, sollicitudin dictum. Reporting period end date is 31-12-2026.

Concept HIDDEN FACT

- (esrs) Basis for preparation of sustainability statement

Properties

Date	1 Jan 2026 to 31 Dec 2026
Fact Value	Individual [member]
Accuracy	n/a
Scale	n/a
Change	n/a
Entity	[LEI] efrag
Concept	esrs:BasisForPreparationOfSustainabilityStatement

< 1 of 1 >

```

<ix:header>
  <ix:hidden> == $0
    <ix:nonNumeric name="esrs:BasisForPreparationOfSustainabilityStatement" id="fact-2" contextRef="c-1" escape="false">
      https://xbrl.efrag.org/taxonomy/esrs/2023-12-22#IndividualMember</ix:nonNumeric>
  </ix:hidden>
</ix:header>

<div style="-esef-ix-hidden:fact-2;">
  <div class="defaultParagraph NormalWeb" style="text-align: justify; background-color:#FFFFFF; margin-top:0px; margin-bottom:15px">...</div> == $0
  <div class="defaultParagraph NormalWeb" style="text-align: justify; background-color:#FFFFFF; margin-top:0px; margin-bottom:15px">...</div>
</div>
  
```

1 Applied specifications



Booleans

- A reporter can only choose a true or false value for these facts.
- In practice this the transformation rule “fixed-true” of “fixed-false” is used
- Created to easily filter data and simplify validation rules and comparisons.

1 Applied specifications



Booleans

[BP-1] General basis for preparation of sustainability statements

~~Lorem ipsum dolor sit amet, consectetur adipiscing elit. Suspendisse egestas suscipit nibh, eu ultricies urna varius ac. Phasellus nulla nulla, malesuada vel augue non, ultrices pharetra arcu Praesent risus nisl, semper non imperdiet eget, volutpat vitae orci. Undertaking is not required to draw up financial statements is (true). Pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas. Ut vitae odio quam.~~

Quisque aliquam felis non metus molestie, eu tincidunt arcu accumsan. Nam efficitur facilisis est, eget tincidunt nunc ultrices sit amet. Cras orci felis, fringilla eu mi eu, vestibulum congue arcu. Cras elementum porttitor ligula, non tempus ligula tristique vitae. Proin at magna nibh. Donec volutpat tincidunt diam, a tincidunt purus ultrices eget. Fusce malesuada tellus auctor massa vulputate lacinia. Vivamus id tristique quam, at interdum nulla. Basis for preparation of sustainability statement 1 .

Nam tincidunt neque diam, sit amet ornare magna venenatis eu. Quisque euismod et massa sed laoreet. Vivamus elit mauris, dictum nec aliquam ut, dapibus eu purus. Fusce gravida gravida dui id varius. Maecenas elementum, nisi quis finibus laoreet, lacus ligula sagittis dui, a sodales quam magna at dui. Aenean eget congue sem, vitae condimentum dolor. Maecenas a ornare diam, nec semper risus. Vestibulum imperdiet quam velit, ut ornare dolor faucibus id. Donec eget augue sit amet diam venenatis luctus.

Aliquam vitae gravida nisi. Maecenas cursus, ipsum eu sollicitudin auctor, enim quam pulvinar nunc, ac pharetra risus nulla et purus. Fusce pulvinar euismod nisl. at aliquam nunc lacinia in. Aenean eget dapibus



Fact Properties ⚙️

☰
☰
🔍
⏪ ⏩

Disclosure of general basis for preparation of sustainability statement [text block]

Basis for preparation of sustainability statement

Scope of consolidation of consolidated sustainability statement is same as for financial statements

Concept

- (esrs) Scope of consolidation of consolidated sustainability statement is same as for financial statements

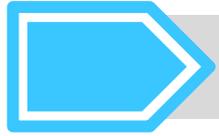
Properties

Date	1 Jan 2026 to 31 Dec 2026
Fact Value	true
Accuracy	n/a

```

        ▶ <ix:nonNumeric name="esrs:ScopeOfConsolidationOfConsolidatedSustainabilityStatementIsSameAsForFinancialStatements" id="fact-3" format="ixt4:fixed-true" contextRef="c-1" escape="false" xml:lang="en">⋮</ix:nonNumeric> == $0
    
```

1 Applied specifications



linkIdentifiersItemType

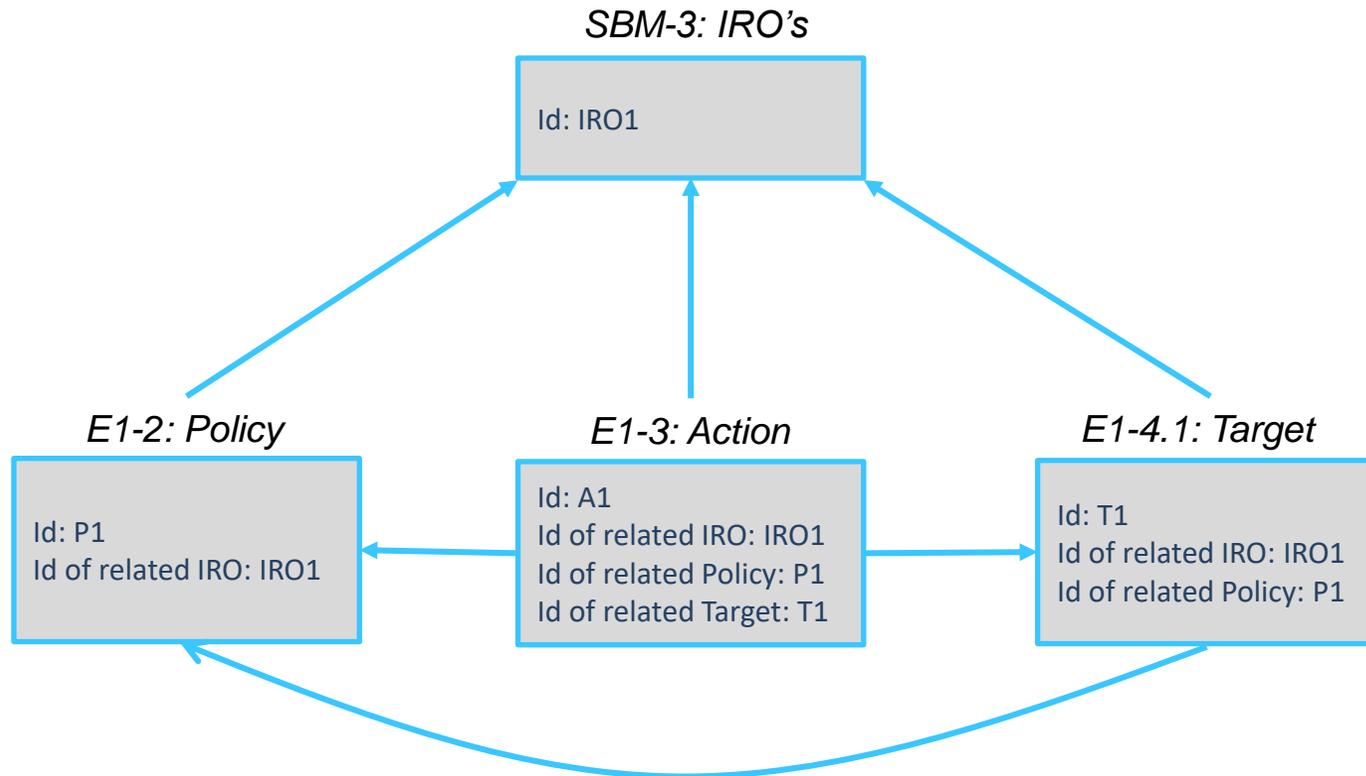
- Used to connect actions and targets with impacts, risks and opportunities.
- When multiple connections need to be made, they need to be comma separated.

The value provided for the identifier element should be a unique technical ID that is the same as the value provided for its corresponding typed dimension (Identifier of impact, risk and opportunity [typed axis]) and should be consistently applied in the report. Multiple identifiers should be separated with a comma (no white spaces).

1 Applied specification



linkIdentifiersItemType



1 Applied specification



linkIdentifiersItemType

<i>Identifier of action (plan)</i>	
Minimum Disclosure Requirement - actions in relation to climate change policies	A1
Name of action (plan)	Action 1
Identifier(s) of related impacts, risks and opportunities	IRO1
Name(s) of related impacts, risks and opportunities	IRO 1
Identifier(s) of related policies	P1
Name(s) of related policies	Policy 1
Identifier(s) of related targets	T1
Name(s) of related targets	Target 1
Sustainability matter(s) addressed by action	
Disclosure of key action	
Status of key action	
Decarbonisation lever type(s)	
Adaptation solution type(s)	
Time horizon(s) under which key action is to be completed	

1 Applied specification



linkIdentifiersItemType

[E2-3] Targets related to pollution

Disclosure of measurable outcome-oriented and time-bound target

Name of the target is Target1 . Impact1 Name or related impact is Impact1. Policy1 Name of the related policy is Policy1. Maecenas non elit bibendum nisl fermentum blandit in in turpis. Nunc id volutpat arc Integer sodales urna in metus dapibus gravida. The measurable target is set to 3 30 or 20% . Absolute relative target is absolute . Ut rhoncus odio a nunc porta, a feugiat urna vehicula. Lorem ipsum dolor amet, consectetur adipiscing elit. Proin suscipit arcu sem, vitae venenatis ex placerat eu. Cras commodo lorem et est ornare commodo. The baseline year is 2026 . Period to which target applies is 2025 and en 2050 . Maecenas lorem sem, posuere ac lacinia sit amet, commodo gravida turpis. Maecenas non maur malesuada, auctor nisi ac, pharetra ligula. In facilisis posuere nisi, eget interdum turpis cursus id. Phasell efficitur eget leo vitae porttitor.

Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Aenean fringill turpis non scelerisque lobortis, nibh nisl venenatis massa, non sodales ligula est ac sapien. Suspendisse mauris a eros ultrices efficitur. Vivamus gravida metus nunc, et maximus leo pharetra vel.

In eu nisl ac erat rutrum aliquam sed eu leo. Praesent lacinia elit ipsum, quis sollicitudin diam volutp quis. Fusce lobortis ipsum quis metus auctor, et porta libero tristique. Sed feugiat posuere nibh, s ultricies tellus rutrum nec.

Donec id ligula sit amet arcu feugiat tempus. Mauris tincidunt magna tellus, ac vulputate lectus dapibus Fusce justo lectus, imperdiet et nulla sed, sodales viverra dolor.

Quisque vitae mattis lectus, et efficitur lacus. Donec convallis tempor bibendum. Suspendisse potenti. l porta est non dui elementum faucibus.

Morbi ultrices scelerisque justo, quis lobortis nisi vehicula ut Aliquam turpis odio, elementum ut turpis i convallis finibus magna. Mauris sed elit iaculis, sagittis magna eget, ornare magna. Vivamus eleifend lac vel posuere placerat. Sed eget mattis urna, mollis cursus lacus. Aenean at tincidunt odio. Integer eg sapien hendrerit, fermentum nunc a, dictum purus. Donec odio urna, sodales eget posuere ut, tincidu

Identifier(s) of related policies

Concept

- (esrs) Identifier(s) of related policies

The value provided for the identifier element should be a unique technical ID that is the same as the value provided for its corresponding typed dimension (Identifier of policy [typed axis]) and should be consistently applied in the report. Multiple identifiers should be separated with a comma (no white spaces).

Dimensions

- Identifier of target [typed axis]

Target1

Properties

Date	1 Jan 2026 to 31 Dec 2026
Fact Value	Policy1
Accuracy	n/a
Scale	n/a
Change	n/a
Entity	[LEI] efrag
Concept	esrs:IdentifiersOfRelatedPolicies

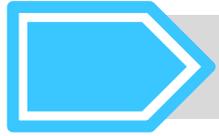
< 1 of 1 >

1 Applied specifications

06

6

Proposed modifications



optionalDimension

- Quite technical proposal, which in practice should not change the report, but would require less company specific dimensional elements within the report package.



Fact to fact relationships

- ESRS regulations require connections between facts to indicate the relationships between them.
- It would be possible to use dimensions to create these connections, but that would make the custom taxonomy quite extensive.
- Instead, the `<ix:relationship>` could be used, which is also used to connect footnotes to different facts.



Fact to fact relationships

Arcrole	Description	Related XBRL element	Reference
fact-valueChain Estimation	Arcrole for linking facts to an explanatory fact that is supposed to be used when value chain estimated data is disclosed.	Description of basis for preparation of metrics that include upstream and (or) downstream value chain data estimated using indirect sources [text block] Description of resulting level of accuracy of metrics that include upstream and (or) downstream value chain data estimated using indirect sources [text block] Description of planned actions to improve accuracy in future of metrics that include upstream and (or) downstream value chain data estimated using indirect sources [text block]	ESRS 2, BP-2 Paragraph 10.
fact-outcomeAnd Measurement Uncertainty	Arcrole for linking facts to an explanatory fact that is supposed to be used when the fact value is affected by measurement and outcome uncertainty.	Information about sources of measurement uncertainty [text block] Disclosure of assumptions, approximations and judgements made in metric measurement [text block]	ESRS 2, BP-2 Paragraph 11 and 12.
fact-dueDiligence Statement	Arcrole for linking facts to an explanatory fact that is supposed to be used when the fact value covers an aspect of due diligence.	Disclosure of mapping of information about due diligence process (or cross-reference) [text block]	ESRS 2, GOV-4, Paragraph 30, ESRS 1, Paragraph 61.
fact-connectivity With Financial Statements	Arcrole for linking sustainability-related facts to facts from financial statements.	-	ESRS 1, chapter 9.2 paragraph 126, also paragraphs 124 (direct connectivity), 125 (indirect connectivity)
fact-connectivity Other Parts Of Corporate Reporting	Arcrole for linking sustainability-related facts to facts from other corporate reporting disclosures.	-	ESRS 1, chapter 9, paragraph 118 and 119.

fact-metricMethodologyAnd Assumptions	Arcrole for linking facts of metrics in (sustainability) disclosures to the explanatory fact with the methodologies and significant assumptions behind the metric.	Disclosure of methodologies and significant assumptions behind metric(s) [text block]	ESRS 2, paragraph 77 a)
fact-validatedBy External Body	Arcrole for linking facts to an explanatory fact with the disclosure whether and how the fact values and/or measurement of the fact values have been validated by an external body.	Type of external body other than assurance provider that provides validation [text block]	ESRS 2, paragraph 77 b)
fact-disclosures Stemming From Other Legislation Or Generally Accepted Reporting Standard	Arcrole for linking facts to an explanatory fact with information that this sustainability statement information is stemming from other legislation that requires the undertaking to disclose sustainability information or from generally accepted sustainability reporting standards and frameworks.	-	ESRS 2, BP-2, paragraph 15

2 Proposed modifications

07



7

Questions