

ESEF Conformance Suite 2025

Structure and content of the 2025 ESEF Conformance Suite



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2 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 18th September 2025.

3 Overview of the test packages

[Last updated: July 2024]

The ESEF Conformance Suite defines 68 test cases divided into 215 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 Report Packages 1.0 Specification and uses .xbrl file extension as recommended by the ESEF Reporting Manual (change from .zip was not marked as update in this document). 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 a 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 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 they 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.

4 Summary table of updates

[Last updated: September 2025]

Test number	Topic of the test	Last update
G2-1-2	Correct date format without the time component included	November 2021
G2-1-3_1	Applying the <scenario> element instead of the <segment> element as defined by the XBRL Dimensions 1.0 specification	November 2021
G2-1-3_2	Filing does not populate the <scenario> element with any other content than prescribed by the XBRL Dimensions 1.0	November 2021
G2-2-1	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
G2-2-2	Expressing the values tagged for elements of dtr-types:percentItemType type, for which the value should be reported as less or equal to 1	September 2023
G2-2-3	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 2022
G2-2-6	Text content of the tag presents the words and numbers in the same order as the human readable report; and whether there is space between words and numbers in the source text, there is at least some space retained in the text block	July 2024 [removed]

G2-2-7	Each block tag MUST use escape="true" in the tag attribute if the human readable content contains a "<" or "&" character.	July 2024 [removed]
G2-2-7_1	Each fact with a datatype of dtr-types:textBlockItemType MUST use escape="true" in the tag attribute.	July 2024
G2-2-7_2	Each fact with other data types than dtr-types:textBlockItemType, such as xbrli:stringItemType uses escape attribute appropriately to the human readable content being tagged.	September 2025
G2-2-8	All the facts must have a unique ID attribute.	September 2025 [new]
G2-3-1_2	Footnotes in at least the language of the report	November 2022
G2-4-1_1	Not using the ix:hidden element to store facts that are eligible for transformation	September 2025
G2-4-1_2	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
G2-4-1_3	Issuer extension does not contain the fraction element within both the inline XBRL document and the issuer specific extension taxonomy	November 2020
G2-4-2_1	Issuer-specific extension taxonomy is not using the XML base element	November 2020
G2-4-2_2	Issuer-specific extension taxonomy is not using the HTML base element	November 2020

G2-5-1_1	Filing contains images embedded within the XHTML document as a base64 encoded string	November 2021
G2-5-1_2	Filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type	November 2021
G2-5-1_3	Filing contains only specified image formats, i.e. PNG, GIF, SVG or JPEG	September 2023
G2-5-2	Filing is assigning xml:lang attribute to each textual fact used in inline XBRL document	November 2020
G2-5-3	Filing contains any @target attributes within inline XBRL document	September 2025 [removed]
G2-5-4_1	Filing contains CSS embedded within a single inline XBRL document	November 2021
G2-5-4_2	Filing containing multiple iXBRL documents, the CSS style is defined in an external file	November 2020
G2-5-4_3	Filing contains CSS embedded within a single inline XBRL document and no display:none style is used	November 2021
G2-6-1_1	Filing is correctly included in a taxonomy package and is provided with the appropriate file extension	July 2024 [removed]
G2-6-1_2	Filing is correctly included in a taxonomy package and is provided with the appropriate file extension	July 2024 [removed]
G2-6-1_3	Reporting package is provided with the appropriate file extension	July 2024 [removed]
G2-6-2	Filings are correctly placed in a taxonomy package	July 2024 [removed]

G2-6-3	Report package files and any report file present within the package follow a naming convention that matches {base}-{date}-{version}-{lang}.	September 2025 [new]
G2-7-1_1	Filing passes all assertions with severity set to “ERROR” as defined in the ESEF taxonomy	November 2022
G2-7-1_2	Filing passes all assertions with severity set to “WARNING” as defined in the ESEF taxonomy	November 2022
G3-1-1_1	The issuer specific extension taxonomy submitted within the ESEF reporting package contains all relevant structure components	November 2020
G3-1-1_2	The issuer specific extension taxonomy submitted within the ESEF reporting package contains all linkbases as separate files	November 2021
G3-1-2	Filing extended taxonomy is referencing the correct ESEF taxonomy version and the correct entry point schema file	July 2024
G3-1-5	Files submitted within the ESEF report are following the naming convention as specified in ESEF Reporting Manual	November 2020
G3-2-2	Domain members must have domainItemType data type (as defined in 2020 or 2022 version of the DTR 1.1)	July 2024
G3-2-3	Filing is using type dimensions defined in an issuer extension taxonomy	November 2021
G3-4-1	Arithmetical relationships defined in the calculation linkbase of an issuer’s taxonomy MUST use the	July 2024

	summation-item arrole as defined in Calculation 1.1 specification.	
G3-4-2_1	Filing contains any notAll arroles linked to the hypercubes present in the extension taxonomy	November 2021
G3-4-2_2	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
G3-4-2_3	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
G3-4-2_4	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	September 2023
G3-4-3_1	Filing contains dimensions for which the originally assigned default members were overridden or prohibited	November 2020
G3-4-3_2	Filing is correctly assigning each dimension present in the issuer extension taxonomy that are assigned with a default member in a dedicated placeholder	September 2023
G3-4-4	Filing contains duplicate line items in a presentation tree that are not distinguished with the use of preferred label attribute	November 2020
G3-4-5_1	Filing is applying any custom label roles on elements defined and/or used in the issuer-specific extension taxonomy	November 2022

G3-4-5_2	Filing assigned only a single label for a combination of label role and language for elements present in the issuer-specific extension taxonomy	November 2022
G3-4-6	All usable concepts in extension taxonomy relationships are applied by tagged facts	November 2022
G3-4-7	Filing defines all relevant PFS structures in separate extended link roles of the issuer-specific extension taxonomy	November 2020
G3-5-1	Filing does not include any external links or references pointing outside of the reporting package	November 2021
G4-1-1	Submission format for XHTML reports not subject to any tagging obligations	November 2022
G4-1-3_1	Filing contains images embedded within the XHTML document as a base64 encoded string	November 2021
G4-1-3_2	Filing contains images embedded within the XHTML document as a base64 encoded string, unless their size exceeds support of browser	November 2021
G4-1-3_3	Filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type	November 2021
G4-1-3_4	Filing contains only specified image formats, i.e. PNG, GIF, SVG or JPG/JPEG	November 2021
G4-1-4	Filing contains CSS embedded within a single XHTML document	November 2021

G4-1-6	Filing does not include any external links or references pointing outside of the reporting package	November 2021
RTS_Annex_II_Par_1	Filing is provided with monetary concepts that are all tagged with a declared currency	November 2020
RTS_Annex_II_Par_1_ RTS_Annex_IV_par_7	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
RTS_Annex_III_Par_1	Filing is compliant with the Inline XBRL specification 1.1 as published by the XBRL International	November 2020
RTS_Annex_III_Par_3_G3-1-3	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 [removed]
RTS_Annex_IV_Par_1_G2-1-4	Filing is containing the data of a single issuer in the Inline XBRL document	November 2020
RTS_Annex_IV_Par_2_G2-1-1	Filing is indenting the issuer through the means of Legal Entity Identifier that conforms to the ISO 17422 standard	November 2020
RTS_Annex_IV_Par_4_1	Filing contains extension elements defined in the issuer-specific taxonomy that are not duplicating the elements from the ESEF core taxonomy	November 2020
RTS_Annex_IV_Par_4_2	Filing contains issuer specific elements defined by the extension	November 2021

	taxonomy are not equipped with an any balance attribute	
RTS_Annex_IV_Par_4_G3-4-5	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
RTS_Annex_IV_Par_5	Elements used in tagging of filing are applied at least once in the presentation and definition linkbases	November 2022
RTS_Annex_IV_Par_6	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
RTS_Annex_IV_Par_8_G3-4-5	Filing does not modify the existing reference linkbase parts or the labels of the core taxonomy elements	November 2022
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2	Filing is defining anchoring relationships for all extension elements present in an issuer-specific taxonomy	November 2021
RTS_Annex_IV_Par_11_G3-2-2	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
RTS_Annex_IV_Par_12_G2-2-4	Filing contains numeric or non-numeric facts that are considered as inconsistent duplicates as per the XII WGN	November 2022
RTS_Annex_IV_Par_14_G2-5-1	Filing contains any executable code embedded within the XHTML document	November 2020

RTS_Art_3	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	September 2023
RTS_Art_6_a	Filing is provided in XHTML format with embedded inline XBRL tags	November 2020

5 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.

5.1 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:

Input file	Result	Details	Expected errors
G2-1-2/TC1_valid.xbri	Valid	Report package contains inline XBRL document with <xbrli:period> defined in YYYY-	n/a

		MM-DD format without time component	
G2-1-2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with <xbri:period> defined in YYYY-MM-DD format with time component disclosed without a time zone	periodWithTimeContent
G2-1-2/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with <xbri:period> defined in YYYY-MM-DD format with time component disclosed in default UTF time zone	periodWithTimeContent, periodWithTimeZone
G2-1-2/TC4_invalid.xbri	Invalid	Report package contains inline XBRL document with <xbri:period> defined in YYYY-MM-DD format with time component disclosed in other time zone as UTC offset	periodWithTimeContent, periodWithTimeZone

5.2 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 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 using 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:

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

5.3 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 <xbri: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 <xbri: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:

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

5.4 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 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 that software firms 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.xbri	Valid	Report package contains inline XBRL document with all numeric facts having @decimals	n/a
G2-2-1/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with numeric facts having @precision	precisionAttributeUsed

5.5 G2-2-2

[Last updated: [September 2023](#)]

Test description:

This test verifies if the submitted ESEF filing is correctly expressing the values tagged for elements of dtr-types:percentItemType type, for which the value should be reported as less than or equal to 1. The test is related to the application of the @scale attribute, which converts the delivered percentage into a computer-readable format. The test is considered 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 following the provisions of XBRL 2.1 specification published by XBRL International.

Input files and expected results:

Input file	Result	Details	Expected errors
G2-2-2/TC1_valid.xbri	Valid	Report package contains inline XBRL document with percentages expressed between 0 and 1	n/a
G2-2-2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with percentages expressed as greater than 1	percentGreaterThan100

5.6 G2-2-3

[Last updated: November 2022]

Test description:

This test verifies if the submitted ESEF filing contains facts that are eligible for transformation, formatted accordingly to the Transformation Rules Registry 5 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 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 the 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 5 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:

Input file	Result	Details	Expected errors
G2-2-3/TC1_valid.xbri	Valid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 5 specification.	n/a
G2-2-3/TC2_invalid.xbri	invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 4 specification.	incorrectTransformationRuleApplied
G2-2-3/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document	incorrectTransformationRuleApplied

		with facts where @format attribute is set with Transformation Rules Registry 4 CR specification.	
G2-2-3/TC4_invalid.xbri	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 3 specification.	incorrectTransformationRuleApplied
G2-2-3/TC5_invalid.xbri	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 2 specification.	incorrectTransformationRuleApplied
G2-2-3/TC6_invalid.xbri	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 1 specification.	incorrectTransformationRuleApplied

~~5.7 G2-2-6~~

~~[Last updated: September 2024 – removed]~~

~~Test description:–~~

~~This test verifies if the information extracted/rendered in the tag presents the words and numbers in the same order and is as legible and clear as the human readable report; whether there is space between words and numbers in the source text, there is at least some space retained in the text block; and, information that is contained in tables in the human readable report is meaningfully transcribed in the extracted tagged information. The test is considered as fully automatable.~~

~~Underlying requirement:–~~

~~As per the Guidance 2.2.6 of the ESEF Reporting Manual, issuers should ensure that the information extracted/rendered in the tag presents the words and numbers in the same order and is as legible and clear as the human readable report; whether there is space between words and numbers in the source text, there is at least some space retained in the text block; and, information that is contained in tables in the human readable report is meaningfully transcribed in the extracted tagged information. **Input files and expected results:–**~~

Input file	Result	Details	Expected errors
G2-2-6/TC1_valid.xbri	Valid	While tagged content of text block should ensure that the information extracted/rendered in the tag presents the words	n/a

		<p>and numbers in the same order and is as legible and clear as the human readable report, in this example absolute positioning is used (when using creation tools and generating html from pdf), because the order of human readability is not practical to determine from html elements, so ix:continuation ordering is not checked</p>	
G2-2-6/TC2_valid.xbri	Valid-	<p>Tagged content of text block should ensure that where there is space between words and numbers in the source text, there is at least some space retained in the text block. Inline XBRL 1.1 requires all descendant text nodes of ix:nonNumeric to be present in the value of the tagged fact, including whitespaces in this case between the end of nested h3 element and subsequent p element, and between the two p elements. Inline XBRL nonNumeric text extraction differs from browser engine specification of nested text which discards whitespaces between flow elements expected to contain text. This assertion would fail if the inline fact extraction had the browser behaviour rather than the inline XBRL behaviour</p>	n/a-
G2-2-6/TC3_invalid.xbri	Invalid-	<p>Tagged content of text block should ensure that information extracted/rendered in the tag presents the words and numbers in the same order and is as legible and clear as the human readable report, in this example an ix:continuation precedes the ix:nonNumeric start of tagged text of the element</p>	textContentOrdering

~~5.8 — G2-2-7~~

~~[Last updated: July 2024 — removed]~~

~~Test description:—~~

~~This test verifies if each block tag uses escape attribute appropriately to the human readable content being tagged. The test is considered as fully automatable.~~

Underlying requirement:-

As per the Guidance 2.2.7 of the ESEF Reporting Manual, each block tag must use the escape="true" in the tag attribute if the human readable content contains a "<" or "&" character. In all other cases, the escape attribute may be set to either "false" or "true" to result in valid XHTML string.

Input files and expected results:-

<i>Input file-</i>	<i>Result</i>	<i>Details-</i>	<i>Expected errors-</i>
G2-2-7/TC1_valid.xbri	Valid-	Inline XBRL document with block tag using attribute escape="false" and no special characters used in the tagged human readable content	n/a-
G2-2-7/TC2_valid.xbri	Valid-	Inline XBRL document with block tag using attribute escape="true" and no special characters used in the tagged human readable content	n/a-
G2-2-7/TC3_valid.xbri	Valid-	Inline XBRL document with block tag using attribute escape="true" and special characters used in the tagged human readable content	n/a-
G2-2-7/TC4_invalid.xbri	Invalid-	Inline XBRL document with block tag using attribute escape="false" and special characters used in the tagged human readable content	escapedHTMLUsedInBlockTagWithSpecialCharacters

5.9 G2-2-7_1

[Last updated: July 2024]

Test description:

This test verifies if each fact of dtr-types:textBlockItemType uses escape attribute appropriately to the human readable content being tagged. The test is considered as fully automatable.

Underlying requirement:

As per the Guidance 2.2.7 of the ESEF Reporting Manual, each fact with dtr-types:textBlockItemType must use the escape="true" in the tag attribute.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
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G2-2-7_1/TC1_valid.xbri	Valid	Report package contains inline XBRL document with fact of dtr-types:textBlockItemType datatype using attribute escape="true" and no special characters used in the tagged human readable content	n/a
G2-2-7_1/TC2_valid.xbri	Valid	Report package contains inline XBRL document with fact of dtr-types:textBlockItemType datatype using attribute escape="true" and special characters used in the tagged human readable content	n/a
G2-2-7_1/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with fact of dtr-types:textBlockItemType datatype using attribute escape="false" and no special characters used in the tagged human readable content	improperApplicationOfEscapeAttribute
G2-2-7_1/TC4_invalid.xbri	Invalid	Report package contains inline XBRL document with fact of dtr-types:textBlockItemType datatype using attribute escape="false" and special characters used in the tagged human readable content	improperApplicationOfEscapeAttribute

5.10 G2-2-7_2

[Last updated: September 2025]

Test description:

This test verifies if each fact of data type other than dtr-types:textBlockItemType, such as xbrli:stringItemType, uses escape attribute appropriately to the human readable content being tagged. The test is considered as fully automatable.

Underlying requirement:

As per the Guidance 2.2.7 of the ESEF Reporting Manual, each fact with data type other than dtr-types:textBlockItemType, such as xbrli:stringItemType shall set the iXBRL escape attribute to "true" where the human-readable content contains a "<" or "&" character, in order to ensure that the resulting fact value remains valid for its datatype. In all other circumstances, the @escape attribute may be set to either "false" or "true", provided that the resulting value constitutes valid XHTML.

Input files and expected results:

Input file	Result	Details	Expected errors
G2-2-7_2/TC1_valid.xbri	Valid	Report package contains inline XBRL document with fact of xbrli:stringItemType datatype using attribute escape="false" and no special characters used in the tagged human readable content	n/a
G2-2-7_2/TC2_valid.xbri	Valid	Report package contains inline XBRL document with fact of xbrli:stringItemType datatype using attribute escape="true" and special characters used in the tagged human readable content	n/a
G2-2-7_2/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with fact of xbrli:stringItemType datatype using attribute escape="false" and special characters used in the tagged human readable content	improperApplicationOfEscapeAttribute

5.11 G2-2-8

[Last updated: September 2025 - new]

Test description:

This test verifies if all the facts must have a unique ID attribute.

Underlying requirement:

ESMA has noted that tagged data including the ID attribute assigned to each mark-up defined in an issuer's report significantly improve and facilitates the analytical capabilities of consumers of ESEF data and facilitate the processing of issuers' reports by end-users.

Therefore, ESMA recommends that issuers should include an ID attribute with a unique value for each tagged fact in their reports.

Input files and expected results:

Input file	Result	Details	Expected errors
G2-2-8/TC1_valid.xbri	Valid	Report package contains inline XBRL document with facts where the @id attribute is unique	n/a
G2-2-8/TC2_invalid.xbri	Invalid	Report package contains inline	duplicatedIdAttribute

		XBRL document with facts where the @id attribute is not unique	
G2-2-8/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with facts without the @id attribute	missingFactID

5.12 G2-3-1_2

[Last updated: November 2022]

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:

Input file	Result	Details	Expected errors
G2-3-1_2/TC1_valid.xbri	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_2/TC2_valid.xbri	Valid	Report package contains inline XBRL document with footnotes having <xml:lang> inherited	n/a
G2-3-1_2/TC3_valid.xbri	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_2/TC4_invalid.xbri	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	footnoteInLanguagesOtherThanLanguageOfContentOfAnyTextualFact
G2-3-1_2/TC5_invalid.xbri	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	footnoteInLanguagesOtherThanLanguageOfContentOfAnyTextualFact

5.13 G2-4-1_1

[Last updated: September 2025]

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 “-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 “-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 “-ix-hidden” style. Moreover, the “-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.xbri	Valid	Report package contains inline XBRL document with no hidden section	n/a
G2-4-1_1/TC2_valid.xbri	Valid	Report package contains inline XBRL document with hidden section having facts not eligible for transformation	n/a
G2-4-1_1/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with hidden section having facts eligible for transformation	transformableElementIncludedInHiddenSection
G2-4-	Invalid	Report package contains '-ix-	esefixHiddenStyle

1_1/TC4_invalid.xbri		hidden' style identifies @id of a fact that is not in ix:hidden section	NotLinkingFactInHiddenSection, factInHiddenSection, NotInReport
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5.14 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 fully automatable. It may raise an additional error related to the Guidance 3.4.6: UsableConceptsNotAppliedByTaggedFacts, as well as targetXBRLDocumentWithFormulaWarnings 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 the 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.xbri	Valid	Report package contains inline XBRL document without tuples	n/a
G2-4-1_2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with tuples	tupleElementUsed

5.15 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.xbri	Valid	Report package contains inline XBRL document without fractions	n/a
G2-4-1_3/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with fractions	fractionElementUsed

5.16 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.xbri	Valid	Report package contains inline XBRL document without <code><xml:base></code> element	n/a
G2-4-2_1/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with <code><xml:base></code> element	htmlOrXmlBaseUsed

5.17 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 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 that 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.xbri	Valid	Report package contains inline XBRL document without HTML base element	n/a
G2-4-2_2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with HTML base element	htmlOrXmlBaseUsed

5.18 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 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.xbri	Valid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string	n/a
G2-5-1/TC2_valid.xbri	Valid	Report package contains inline XBRL document with images referenced in the XHTML	n/a
G2-5-1/TC3_invalid.xbri	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.xbri	Invalid	Inline XBRL document with images referenced in the XHTML with executable script present	executableCodePresent

5.19 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.xbri	Valid	Report package contains inline XBRL document with images embedded in the XHTML as	n/a

		base64 encoded string with correct MIME specified	
G2-5-1_2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with incorrect MIME specified	incorrectMIMETypeSpecified
G2-5-1_2/TC3_invalid.xbri	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.xbri	Invalid	Report package contains inline XBRL document with images saved in format not matching its file extension	imageDoesNotMatchItsFileExtension

5.20 G2-5-1_3

[Last updated: September 2023]

Test description:

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

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-1_3/TC1_valid.xbri	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.xbri	Invalid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with incorrect format used	imageFormatNotSupported
G2-5-1_3/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with	imageFormatNotSupported

		images included in the XHTML in format other than specified in the manual	
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5.21 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 the report for each text fact. The test is considered fully automatable.

Underlying requirement:

As per the Guidance 2.5.2 of the ESEF Reporting Manual, ESMA recommends applying 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:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-2/TC1_valid.xbri	Valid	Report package contains inline XBRL document with text facts having <xml:lang> attribute assigned	n/a
G2-5-2/TC2_valid.xbri	Valid	Report package contains inline XBRL document with text facts having <xml:lang> attribute inherited	n/a
G2-5-2/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with text facts not having <xml:lang> attribute assigned or inherited	undefinedLanguage ForTextFact
G2-5-2/TC4_invalid.xbri	Invalid	Report package contains inline XBRL document with text fact having different <xml:lang> attribute than a report	taggedTextFactOnly InLanguagesOther ThanLanguageOfAReport

5.22 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. To limit the number of files submitted, ESMA recommends that software firms include in their tools rules ensuring that 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.xbri	Valid	Report package contains inline XBRL document with embedded CSS	n/a
G2-5-4_1/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with external CSS reference	externalCssFileFor SingleXbriDocument

5.23 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 the HTML <head> section. The test is considered 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 that where an inline XBRL document set contains multiple documents, the CSS should be defined in a 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.xbri	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.xbri	Invalid	Report package contains inline XBRL document set with multiple documents and CSS embedded in each file	embeddedCssForMultiHtmlXBrlDocumentSets

5.24 G2-5-4_3

[Last updated: November 2021]

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 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 include in their tools rules ensuring that 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.xbri	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.xbri	Invalid	Report package contains Inline XBRL document with tagged facts hidden by applying display:none style	displayNoneUsedToHideTaggedFacts

~~5.25 G2-6-1_1~~

~~{Last updated: July 2024—removed}~~

~~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 specification) 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 specification, which indicates how Inline XBRL documents must be included within a taxonomy package.~~

~~Input files and expected results:-~~

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

~~5.26 G2-6-1_2~~

~~{Last updated: July 2024—removed}~~

~~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.xbri	Valid-	Report package with inline XBRL document with .xhtml extension	n/a-
G2-6-1_2/TC2_valid.xbri	Valid-	Report package with inline XBRL document with .html extension	n/a-
G2-6-1_2/TC3_invalid.xbri	Invalid-	Report package with inline XBRL document with .htm extension	incorrectFileExtension

5.27 ~~G2-6-1_3~~

~~{Last updated: July 2024—removed}~~

Test description:-

~~This test verifies if the submitted reporting package containing the ESEF filing 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, for the report package file, ESMA recommends having the appropriate file extension. Please note that ESMA will consider allowing the additional file extensions in due course.~~

Input files and expected results:-

<i>Input file-</i>	<i>Result</i>	<i>Details-</i>	<i>Expected errors-</i>
G2-6-1_3/TC1_valid.xbri	Valid-	Report package with .xbri extension	n/a-
G2-6-1_3/TC2_invalid.xbri	Invalid-	Report package with .xbr extension	disallowedReportPackageFileExtension
G2-6-1_3/TC3_invalid.xbri	Invalid-	Report package with .xbri extension	disallowedReportPackageFileExtension

5.28 ~~G2-6-2~~

~~{Last updated: July 2024—removed}~~

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 specification. 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 specification 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.xbri	Valid	Report package contains multiple inline XBRL documents placed in correct folder as per the XII specification	n/a
G2-6-2/TC2_invalid.xbri	Invalid	Report package contains multiple inline XBRL documents placed in incorrect folder as per the XII specification	reportSetIncorrectly PlacedInPackage

5.29 G2-6-3

[Last updated: September 2025 - new]

Test description:

This test verifies if the report package files and any report file present within the package follow a naming convention that matches {base}-{date}-{version}-{lang}.

Underlying requirement:

As per the Guidance 2.6.3 of the ESEF Reporting Manual, whilst ESMA did not define in the RTS on ESEF a unique naming convention for ESEF files, unless the relevant Officially Appointed Mechanism and / or National Competent Authorities provide indications of any specific naming conventions which are required at national level, ESMA encourages issuers to adopt a naming convention which match {base}-{date}-{version}-{lang}.xbri.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-6-3/TC1_valid.xbri	Valid	Report package contains inline XBRL document following the predefined naming convention	n/a
G2-6-3/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document not following the predefined naming convention because of the invalid {version} component of the filename	incorrectNamingConventionReportPackageReportFile
G2-6-3/TC3_invalid.xbri	Invalid	Report package contains inline XBRL document not following the predefined naming convention as the {version} component of the filename is missing	incorrectNamingConventionReportPackageReportFile

5.30 G2-7-1_1

[Last updated: November 2022]

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, “con_IdentifierValueMustBeIdentical” assertion is evaluated as ‘false’, hence triggering an error. The test is considered as fully automatable. It may raise an additional error *multipleIdentifiers* related to the use of different identifiers in the instance document, which shall be ignored as it is irrelevant to the scenario being tested.

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 that software firms ensure that the 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.xbri	Valid	Report package contains inline XBRL document with all valid ERROR formulas	n/a
G2-7-1_1/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with some invalid ERROR formulas	targetXBRLDocument WithFormulaErrors

5.31 G2-7-1_2

[Last updated: November 2022]

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, “con_ReportingPeriodMustUseYYYYMMDDFormat*” assertions are evaluated as ‘false’, hence triggering a warning. The test is considered fully automatable. It may raise an additional error

periodWithTimeContent related to the use of time content in the context periods, which shall be ignored as it is irrelevant to the scenario being tested.

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 that software firms ensure that the target XBRL document should be valid against the assertions specified in the 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.xbri	Valid	Report package contains inline XBRL document with all valid WARNING formulas	n/a
G2-7-1_2/TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with some invalid WARNING formulas	targetXBRLDocument WithFormulaWarning

5.32 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 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 that software firms 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.xbri	Valid	Report package contains issuer extension taxonomy with presentation, calculation, definition and label linkbase	n/a

G3-1-1_1/TC2_invalid.xbri	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.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with presentation, calculation, definition and no label linkbase (despite including extension elements)	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC5_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with calculation, definition and empty presentation linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC6_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with presentation, calculation, definition and empty label linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC7_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with presentation, definition and empty calculation linkbase	extensionTaxonomy WrongFilesStructure

5.33 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 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 that software firms include in their tools rules ensuring each linkbase type must be provided in a separate linkbase file.

Input files and expected results:

Input file	Result	Details	Expected errors
G3-1-1_2/TC1_valid.xbri	Valid	Report package contains issuer taxonomy with presentation, calculation, definition and label linkbase in separate files	n/a
G3-1-1_2/TC2_invalid.xbri	Invalid	Report package contains issuer taxonomy with presentation, calculation, definition and label linkbase in a single linkbase file	extensionTaxonomyWrongFilesStructure
G3-1-1_2/TC3_invalid.xbri	Invalid	Report package contains issuer taxonomy with presentation, calculation, definition and label linkbase embedded in schema file.	extensionTaxonomyWrongFilesStructure, linkbasesNotSeparate Files

5.34 G3-1-2

[Last updated: July 2024]

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 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 fully automatable.

Input files and expected results:

Input file	Result	Details	Expected errors
G3-1-2/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2025 Taxonomy)	n/a

G3-1-2/TC2_valid.xbri	Valid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2024 Taxonomy)	n/a
G3-1-2/TC3_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2022 Taxonomy)	incorrectEsefTaxonomyVersionUsed
G3-1-2/TC4_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2021 Taxonomy)	incorrectEsefTaxonomyVersionUsed
G3-1-2/TC5_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2020 Taxonomy)	incorrectEsefTaxonomyVersionUsed
G3-1-2/TC6_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2019 Taxonomy)	incorrectEsefTaxonomyVersionUsed
G3-1-2/TC7_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_all.xsd	requiredEntryPointNotImported incorrectEsefTaxonomyVersionUsed
G3-1-2/TC8_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with import element pointing to the full_ifrs-cor_2021-03-24.xsd	requiredEntryPointNotImported

5.35 G3-1-5

[Last updated: November 2020]

Test description:

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

Input file	Result	Details	Expected errors
G3-1-5/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with base component as issuer's name, date and suffix	n/a
G3-1-5/TC2_valid.xbri	Valid	Report package contains issuer extension taxonomy with base component as LEI, date and suffix	n/a
G3-1-5/TC3_invalid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with date and suffix but without base component	extensionTaxonomy DocumentNameDoes NotFollowNaming Convention
G3-1-5/TC5_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with base component as issuer's name and suffix but without date	extensionTaxonomy DocumentNameDoes NotFollowNaming Convention
G3-1-5/TC6_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with base component exceeding 20 characters, date and suffix	baseComponentIn NameOfTaxonomy FileExceedsTwenty Characters
G3-1-5/TC7_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with base component as issuer's name, date and suffix, but date format is incorrect	extensionTaxonomy DocumentNameDoes NotFollowNaming Convention
G3-1-5/TC8_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with base component, date and suffix, but hyphen is used instead of underscore while adding suffix	extensionTaxonomy DocumentNameDoes NotFollowNaming Convention

5.36 G3-2-2

[Last updated: July 2024]

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 2022 version of the DTR . In

particular, it verifies if *dtr-types:domainItemType* is used for this purpose and not other types, e.g., *stringItemType*. The test is considered 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 2022 version of the DTR. Issuers should check the DTR to see whether a required data type exists before they define a custom data type. ESMA recommends that software firms include validation messages in their tools to facilitate 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 DTR. Specifically, domain members in extension taxonomies should be defined using the 'domainItemType' data type.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-2-2/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with domain members defined with domainItemType data type (2022 version of the DTR)	n/a
G3-2-2/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with domain members defined with data type different than domainItemType (as defined by the 2022 version of the DTR)	domainMember WrongDataType

5.37 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 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

that software firms 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.xbri	Valid	Report package contains issuer extension taxonomy with only explicit dimensions	n/a
G3-2-3/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with typed dimensions	typedDimension DefinitionIn ExtensionTaxonomy

5.38 G3-4-1

[Last updated: July 2024]

Test description:

This tests verifies if the arithmetical relationships defined in the calculation linkbase of an issuer's taxonomy use the correct version of the summation-item arcrole, as defined in Calculation 1.1 specification.

Underlying requirement:

As per the Guidance 3.4.1 of the ESEF Reporting Manual, all arithmetical relationships documented by issuers in their taxonomy extensions are now required to utilize a dedicated arcrole as defined in the Calculations 1.1 specification instead of the standard arcrole provided by the XBRL 2.1 specification. ESMA recommends that software firms include in their tools rules ensuring the correct version of the arcrole is applied by issuers.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-1/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with arithmetical relationships defined in calculation linkbase as per Calculation 1.1 specification	n/a
G3-4-2/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with arithmetical relationships defined in calculation linkbase as per XBRL 2.1 specification	IncorrectSummation ItemArcroleUsed

5.39 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.xbri	Valid	Report package contains issuer extension taxonomy with only 'all' arcroles in the definition linkbase	n/a
G3-4-2_1/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with 'notAll' arcroles in the definition linkbase	notAllArcrole UsedInDefinition Linkbase

5.40 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 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 appear as the target of the definition arc with <http://xbrl.org/int/dim/arcrole/all> arcrole must have xbrldt:closed attribute set to “true”.

Input files and expected results:

Input file	Result	Details	Expected errors
G3-4-2_2/TC1_valid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with 'all' hypercubes and xbrldt:closed attribute set to "false"	openPositiveHypercube InDefinitionLinkbase

5.41 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 appear as the target of the definition arc with <http://xbrl.org/int/dim/arcrole/notAll> arcrole must have xbrldt:closed attribute set to “false”.

Input files and expected results:

Input file	Result	Details	Expected errors
G3-4-2_3/TC1_valid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with 'notAll' hypercubes and xbrldt:closed attribute set to "true"	closedNegativeHypercubeInDefinitionLinkbase

5.42 G3-4-2_4

[Last updated: September 2023]

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 the dedicated extended link role as indicated by the ESEF reporting manual. The test is considered fully automatable.

Please note that the scenario where dimensionally qualified elements used in tagging are linked to a hypercube in role 999999 without a need is considered 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 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.xbri	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.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with issuer specific non-dimensional elements used not linked to hypercube in role 999999	extensionTaxonomyLineItemNotLinkedToAnyHypercube, UsableConceptsNotAppliedByTaggedFactors

5.43 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 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 the issuer extension taxonomy. To ensure the appropriate definition of default members, ESMA recommends that software firms 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.xbri	Valid	Report package contains issuer extension taxonomy with original default members set	n/a
G3-4-3_1/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with prohibited ESEF taxonomy default member	extensionTaxonomy OverridesDefault Members
G3-4-3_1/TC3_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with overridden ESEF taxonomy default member	extensionTaxonomy OverridesDefault Members

5.44 G3-4-3_2

[Last updated: [September 2023](#)]

Test description:

This test verifies if the submitted ESEF filing correctly assigns each dimension present in the issuer extension taxonomy are assigned with a default member in a dedicated placeholder. The test is considered 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 the use of dimension-default

arcole. 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 the issuer extension taxonomy. To ensure the appropriate definition of default members, ESMA recommends that software firms 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 https://www.esma.europa.eu/xbrl/role/cor/ifrs-dim_role-990000 defined in the `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.xbri	Valid	Report package contains issuer extension taxonomy with issuer specific dimensions assigned with default members in the 990000 ELR	n/a
G3-4-3_2/TC2_invalid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with issuer specific dimension not assigned with default member	extensionTaxonomy DimensionNotAssigned DefaultMember InDedicatedPlaceholder

5.45 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 the 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 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:

Input file	Result	Details	Expected errors
G3-4-4/TC1_valid.xbri	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.xbri	Invalid	Report package contains duplicated line items in the presentation tree without preferred label each occurrence	missingPreferred LabelRole

5.46 G3-4-5_1

[Last updated: November 2022]

Test description:

This test verifies if the submitted ESEF filing applies 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 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:

Input file	Result	Details	Expected errors
G3-4-5_1/TC1_valid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with elements assigned with labels using custom roles	taxonomy ElementLabelCustom Role

5.47 G3-4-5_2

[Last updated: November 2022]

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 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 element (both core and issuer-specific) 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>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-5_2/TC1_valid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with extension elements assigned with 2 English labels using standard label role	taxonomy ElementDuplicateLabels
G3-4-5_2/TC3_invalid.xbri	Invalid	Report package contains Issuer extension taxonomy with core taxonomy elements assigned with 2 English labels using standard label role	taxonomy ElementDuplicateLabels

5.48 G3-4-6

[Last updated: November 2022]

Test description:

This test verifies that all usable concepts in extension taxonomy relationships are applied by tagged facts. The test is considered fully automatable.

Underlying requirement:

As per ESEF Reporting Manual, Guidance 3.4.6, all usable concepts in extension taxonomy relationships should be applied by tagged facts.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-6 /TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with elements that are used in tagging are applied in extension taxonomy relationships	n/a

G3-4-6 /TC2_invalid.xbri	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
G3-4-6 /TC3_invalid.xbri	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

5.49 G3-4-7

[Last updated: November 2020]

Test description:

This test verifies if the submitted ESEF filing defines all relevant PFS structures in separate extended link roles of the issuer-specific extension taxonomy. The test is not considered 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 the 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>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-7/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with Primary Financial Statements split into separate extended link roles	n/a
G3-4-7/TC2_invalid.xbri	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

5.50 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 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 the XBRL International website. Therefore, ESMA recommends that software firms include rules in their tools ensuring that 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.xbri	Valid	Report package contains inline XBRL instance documents without references pointing to resources outside the reporting package.	n/a
G3-5-1/TC2_invalid.xbri	Invalid	Report package contains inline XBRL instance documents with references pointing to resources outside the reporting package.	inlineXbrlDocument ContainsExternal References

5.51 G4-1-1

[Last updated: November 2022]

Test description:

This test verifies the submission format of XHTML reports not subject to any tagging obligations. The test is considered fully automatable.

Underlying requirement:

As per the Guidance 4.1.1 of the ESEF Reporting Manual, preparers not subject to any tagging obligations are only required to prepare their reports in XHTML format. ESMA recommends that such files be submitted as stand-alone XHTML files (with either .xhtml or .html file extension), but also acknowledges scenarios where such reports (often with additional files referenced) may also be submitted separately or packaged into a zip archive.

Input files and expected results:

Input file	Result	Details	Expected errors
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML report with no tagging obligations submitted as stand-alone .xhtml file	n/a
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.html	Valid	XHTML report with no tagging obligations submitted as stand-alone .html file	n/a
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML report (and referenced files) with no tagging obligations submitted as separate files	n/a
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.zip	Valid	XHTML report (and referenced files) with no tagging obligations submitted as .zip archive	n/a
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.7z	Invalid	XHTML report (and referenced files) with no tagging obligations submitted as .7z archive	InvalidSubmission Format
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.rar	Invalid	XHTML report (and referenced files) with no tagging obligations submitted as .rar archive	InvalidSubmission Format
G4-1-1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.tar	Invalid	XHTML report (and referenced files) with no tagging obligations submitted as .tar archive	InvalidSubmission Format

5.52 G4-1-3_1

[Last updated: November 2021]

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 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:

Input file	Result	Details	Expected errors
G4-1-3_1/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML document with images embedded in the base64 encoded string and no executable code present.	n/a
G4-1-3_1/TC2_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.zip	Valid	Zip file package including an XHTML document and images referenced and no executable code present	n/a
G3-5-1/TC3_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with images embedded in the base64 encoded string with executable code present.	executableCodePresent
G3-5-1/TC4_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.zip	Invalid	Zip file package including an XHTML document and images referenced with executable code present.	executableCodePresent

5.53 G4-1-3_2

[Last updated: November 2021]

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 the support of the browser. The test is considered 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 the 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 the support of the browsers.

Input files and expected results:

Input file	Result	Details	Expected errors
G4-1-3_2/TC1_valid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML document with images embedded as base64 encoded string	n/a
G4-1-3_2/TC2_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with images embedded as UTF-8 encoded string	embeddedImage NotUsingBase64Encoding

5.54 G4-1-3_3

[Last updated: November 2021]

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 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/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML document with images embedded as base64 encoded string with correct MIME specified	n/a
G4-1-3_3/TC2_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with images embedded as base64 encoded string with incorrect MIME specified	incorrectMIMEType Specified
G4-1-3_3/TC3_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with images embedded as base64 encoded string without MIME specified	MIMETypeNotSpecified
G4-1-3_3/TC4_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.zip	Invalid	XHTML document with images saved in format not matching its file extension	imageDoesNot MatchItsFileExtension

5.55 G4-1-3_4

[Last updated: November 2021]

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 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/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML document with images embedded as base64 encoded string with correct format used	n/a
G4-1-3_4/TC2_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with images embedded as base64 encoded string with incorrect format used	imageFormat NotSupported
G4-1-3_4/TC3_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.zip	Invalid	Zip file package including an XHTML document with an image included in format other than specified in the manual	imageFormatNot Supported

5.56 G4-1-4

[Last updated: November 2021]

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 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 that software firms include in their tools rules ensuring that 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/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML document with embedded CSS	n/a

G4-1-4/TC2_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML document with external CSS reference	externalCssFileForXhtmlDocument
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5.57 G4-1-6

[Last updated: November 2021]

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 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/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Valid	XHTML documents without any references pointing to resources outside the reporting package.	n/a
G4-1-6/TC2_invalid/ 254900ARU0VC1WY6GJ71- 2025-12-31-0-en.xhtml	Invalid	XHTML documents with references pointing to resources outside the reporting package.	xHTMLDocumentContains ExternalReferences

5.58 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 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 numbers 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.xbri	Valid	Report package contains inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared currency)	n/a
RTS_Annex_II_Par_1/ TC2_valid.xbri	Valid	Report package contains inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared currency) and additionally one fact tagged with another currency	n/a
RTS_Annex_II_Par_1/ TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with some monetary items tagged without a declared currency (unitRef for other than declared currency)	factsWithOtherThan DeclaredCurrencyOnly

5.59 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 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 Table 1 in the 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.xbri	Valid	Report package contains issuer extension taxonomy with all relevant PFS placeholders (dedicated abstract elements) present in the presentation linkbase	n/a

RTS_Annex_II_Par_1_ RTS_Annex_IV_par_7 /TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with no PFS placeholder used in the presentation linkbase	missingPrimary FinancialStatement
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5.60 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 XBRL International. In particular, it verifies whether the inline XBRL constructs are defined in the namespace: <http://www.xbrl.org/inlineXBRL/transformation/2022-02-16> and are used accordingly to the rules and constraints of the specification. The test is considered 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:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_III_Par_1/TC 1_valid.xbri	Valid	Report package contains inline XBRL document valid against the Inline XBRL Specification 1.1	n/a
RTS_Annex_III_Par_1/TC 2_invalid.xbri	Invalid	Report package contains inline XBRL document invalid against the Inline XBRL specification 1.1	invalidInlineXBRL
RTS_Annex_III_Par_1/TC 3_invalid.xbri	Invalid	Report package contains inline XBRL document valid against the Inline XBRL Specification 1.0	invalidInlineXBRL, transformRegistry

~~5.61 RTS_Annex_III_Par_3_G3-1-3~~

~~[Last updated: July 2024 – removed]~~

~~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 constraints of the specification and whether the files are placed 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:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_III_Par_3_G3-1-3 /TC1_valid.xbri	Valid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .xbri file as per Taxonomy Packages 1.0 specification	n/a
RTS_Annex_III_Par_3_G3-1-3 /TC2_invalid.xbri	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .xbri file as per Taxonomy Packages 1.0 specification but with missing META-INF information	missingOrInvalid TaxonomyPackage
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.xbri	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .xbri file as per Taxonomy Packages 1.0 specification but having top directory nested twice	missingOrInvalid TaxonomyPackage

5.62 RTS_Annex_IV_Par_1_G2-1-4

[Last updated: November 2020]

Test description:

This test verifies if the submitted ESEF filing contains 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 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:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_1_G2-1-4 /TC1_valid.xbri	Valid	Report package contains inline XBRL document with consistent <xbrli:identifier> values in all contexts	n/a
RTS_Annex_IV_Par_1_G2-1-4 /TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with inconsistent <xbrli:identifier> values in some contexts	multipleIdentifiers

5.63 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 provides 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:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_2_G2-1-1 /TC1_valid.xbri	Valid	Report package contains inline XBRL document with	n/a

		<xbrli:identifier> provided with valid LEI identifier (technical validation of the pattern only - no statuses checked)	
RTS_Annex_IV_Par_2_G2-1-1 /TC2_invalid.xbri	Invalid	Report package contains inline XBRL with <xbrli:identifier> provided with invalid LEI - not within the LEI pattern	invalidIdentifierFormat
RTS_Annex_IV_Par_2_G2-1-1 /TC3_invalid.xbri	Invalid	Report package contains inline XBRL document with <xbrli:identifier> provided with invalid LEI - incorrect LEI sum check characters	invalidIdentifier

5.64 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 do not duplicate 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 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.xbri	Valid	Report package contains issuer extension taxonomy with extensions elements not duplicating core taxonomy elements	n/a
RTS_Annex_IV_Par_4_1/TC2_invalid.xbri	Invalid	Report package contains issuer extension with extensions elements duplicating core taxonomy elements (same element name, balance and period attributes)	extensionElement DuplicatesCoreElement

5.65 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 that are not equipped with 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 an appropriate balance attribute.

Input files and expected results:

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

5.66 RTS_Annex_IV_Par_4_G1-1-1_G3-4-5

[Last updated: [September 2023](#)]

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 the language of the report. In particular, the test cross-checks 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 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:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with all elements assigned with at least standard label roles (English)	n/a
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC2_valid.xbri	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.xbri	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.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with elements with labels assigned but not in standard role	extensionConceptNo StandardLabel

5.67 RTS_Annex_IV_Par_5

[Last updated: November 2022]

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 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.

Input files and expected results:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_5 /TC1_valid.xbri	Valid	Report package contains issuer extension taxonomy with elements that are used in	n/a

		tagging are applied in extension taxonomy relationships	
RTS_Annex_IV_Par_5/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy presentation relationships	UsableConcepts NotIncludedIn PresentationLink
RTS_Annex_IV_Par_5/TC3_invalid.xbri	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 NotIncludedIn DefinitionLink, extensionTaxonomy LineItemNotLinked ToAnyHypercube

5.68 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 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.xbri	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.xbri	Invalid	Report package contains Issuer extension taxonomy with PFS structure that is missing calculation linkbase	extensionTaxonomy WrongFilesStructure

5.69 RTS_Annex_IV_Par_8_G3-4-5

[Last updated: November 2022]

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 the label or reference linkbase provided in the issuer-specific extension taxonomy. The test is considered 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. As per guidance item G3.4.5 of the ESEF reporting manual, if standard labels of the core taxonomy are used, no standard label for such core taxonomy element should be presented in an issuer's extension taxonomy label linkbase.

Input files and expected results:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_8_G3-4-5/TC1_valid.xbri	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_G3-4-5/TC2_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with modified reference of a core taxonomy element	coreTaxonomyReferenceModification
RTS_Annex_IV_Par_8_G3-4-5/TC3_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with modified label of a core taxonomy element	coreTaxonomyLabelModification

5.70 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 defines 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 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:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC1_valid.xbri	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.xbri	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.xbri	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.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with extension concepts anchored to the core taxonomy elements but not placed in a dedicated ELR	anchoringRelationships ForConceptsDefinedInElrContaining Dimensional Relationships
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC6_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with extension concepts anchored to the core taxonomy elements using incorrect arcrole	anchoringWrong Arcrole
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC7_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with extension domain member anchored to the core taxonomy elements with wider-narrower arcrole	anchoringRelationships ForDomainMembers DefinedUsing WiderNarrowerArcrole
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC8_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with extension dimension anchored to the core taxonomy elements with wider-narrower arcrole	anchoringRelationships ForDimensionsDefined UsingWider NarrowerArcrole

5.71 RTS_Annex_IV_Par_11_G3-2-2

[Last updated: November 2020]

Test description:

This test verifies if the submitted ESEF filing does not define elements with custom types that

duplicate types specified in the XBRL Data Type Registry or in the XBRL 2.1 Specification. The test is not considered 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 reflect 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:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_11_G3-2-2/TC1_valid.xbri	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.xbri	Invalid	Report package contains issuer extension taxonomy with element duplicating XBRL specification data type	customDataType DuplicatingXbriOr DtrEntry
RTS_Annex_IV_Par_11_G3-2-2/TC3_invalid.xbri	Invalid	Report package contains issuer extension taxonomy with element duplicating XBRL DTR data type	customDataType DuplicatingXbriOr DtrEntry

5.72 RTS_Annex_IV_Par_12_G2-2-4

[Last updated: November 2022]

Test description:

This test verifies if the submitted ESEF filing contains numeric or non-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 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 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 and non-numeric facts must not appear in the content of an inline XBRL document.

Input files and expected results:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_12_G2-2-4 /TC1_valid.xbri	Valid	Report package contains inline XBRL document without duplicates	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC2_valid.xbri	Valid	Report package contains inline XBRL document with complete duplicates (numeric)	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC3_valid.xbri	Valid	Report package contains inline XBRL document with consistent duplicates (numeric)	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC4_valid.xbri	Valid	Report package contains inline XBRL document with complete duplicates (non-numeric)	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC5_valid.xbri	Valid	Report package contains inline XBRL document with multi-language duplicates (non-numeric)	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC6_invalid.xbri	Invalid	Report package contains inline XBRL document with inconsistent duplicates (numeric)	inconsistentDuplicateNumericFactInInlineXbrlDocument
RTS_Annex_IV_Par_12_G2-2-4 /TC7_invalid.xbri	Invalid	Report package contains inline XBRL document with inconsistent duplicates (non-numeric)	inconsistentDuplicateNonnumericFactInInlineXbrlDocument

5.73 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 JavaScript included in the inline XBRL document in a form of iXBRL viewer. The test is considered 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:

Input file	Result	Details	Expected errors
RTS_Annex_IV_Par_14_G2-5-1 /TC1_valid.xbri	Valid	Report package contains inline XBRL document without executable code	n/a
RTS_Annex_IV_Par_14_G2-5-1 /TC2_invalid.xbri	Invalid	Report package contains inline XBRL document with	executableCode Present,

		executable code (e.g. script for XBRL viewers)	inlineXbrlDocument ContainsExternal References
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5.74 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 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.xbri	Valid	Report package contains file with .xhtml extension in the /reports folder	n/a
RTS_Art_3/TC2_valid.xbri	Valid	Report package contains file with .html extension in the /reports folder	n/a
RTS_Art_3/TC3_invalid.xbri	Invalid	Report package contains file with .htm extension in the /reports folder	incorrectFileExtension
RTS_Art_3/TC4_invalid.xbri	Invalid	Report package contains file with .xhtml extension in the /reports folder however the file has HTML DOCTYPE	htmlDoctype

5.75 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 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.xbri	Valid	Report package contains file with .xhtml extension in the /reports folder and embedded inline XBRL	n/a
RTS_Art_6_a /TC2_invalid.xbri	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.xbri	Invalid	Report package contains file with .xhtml extension in the /reports folder and embedded inline XBRL but no tags	noInlineXbrlTags