

2024



Jornada XBRL España 2024

19 de diciembre 2024

ESEF + ESRS, cuatro enfoques para su integración

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ESMA lanza su consulta pública sobre el RTS de ESEF y ESRS

El pasado 13 de diciembre la *European Securities and Markets Authority* (ESMA) lanzó su [consulta pública](#) sobre la normativa técnica reglamentaria (RTS) del Formato Electrónico Único Europeo (ESEF) que exigirá a las empresas digitalizar sus informes de sostenibilidad según los Estándares Europeos de Informes de Sostenibilidad (ESRS y artículo 8) utilizando el estándar iXBRL (inline XBRL). La consulta está abierta a comentarios hasta el próximo 31 de marzo de 2025.

Related Documents			Download All Files	Download Selected Files
Date	Reference	Title	Download	Select
13/12/2024	ESMA32-2009130576-3024	Consultation Paper on the RTS on the European Single Electronic Format (ESEF) for sustainability reporting and on the amendments to the RTS on the European Electronic Access Point (EEAP)	⬇	<input type="checkbox"/>
13/12/2024	ESMA32-2009130576-3281	Consultation Paper on ESEF RTS - marking up rules for sustainability reports and financial notes and EEAP RTS amendments - Reply form	⬇	<input type="checkbox"/>
13/12/2024	ESMA32-2009130576-3266	Annex VII - ESES RTS - Schema of the core ESRS taxonomy	⬇	<input type="checkbox"/>
13/12/2024	ESMA32-2009130576-3267	Annex VIII - ESEF RTS - Schema of the core Article 8 taxonomy	⬇	<input type="checkbox"/>
13/12/2024	ESEF EEAP CP	Taxonomy set prototype	⬇	<input type="checkbox"/>

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5.2 EFRAG's ESRS and Article 8 digital taxonomies

121. EFRAG, when designing the ESRS digital taxonomy and the Article 8 digital taxonomy, decided to follow the Interoperable Taxonomy Architecture for XBRL taxonomies, which operates on the same architectural basis as the IFRS Accounting Taxonomy.

122. Details on the taxonomy architecture followed in the context of ESRS taxonomy can be found in the *ESRS Set 1 XBRL Taxonomy: Explanatory note and basis for conclusions*⁵⁹ document, published on EFRAG's website.

123. Details on the taxonomy architecture followed in the context of the Article 8 taxonomy can be found in the *Article 8 XBRL Taxonomy: Explanatory note and basis for conclusions*⁶⁰ document, published on EFRAG's website.

124. Considering the similarities in terms of the applicable ESEF XBRL taxonomy architecture, as well as the self-contained nature of the base taxonomies from EFRAG, ESMA has decided to extend its definition of its 'technical' extension to the EFRAG taxonomies, to incorporate them into the ESEF taxonomy framework, and to align them with the 'technical' extension developed on the basis of IFRS Accounting Taxonomy.

125. Such 'technical' extensions to the EFRAG taxonomies are limited to the simplification of the files' modularisation and incorporation of translations of all EU languages for all ESRS and Article 8 base taxonomy concepts, as defined by EFRAG. ESMA does not envisage any additional updates, content-wise, to the EFRAG digital taxonomies.

126. In relation to the creation of entity-specific taxonomy extensions, which are created by reporting entities, the digital taxonomies from EFRAG are self-contained, and in general do not strictly require any entity-specific extensions. The architecture does allow, however, the possibility of creating entity-specific taxonomy extensions by undertakings at their own discretion, provided that the base taxonomy is not able to fully reflect all the optional disclosures not captured by the underlying standards.

127. ESMA does not envisage the need to create entity-specific taxonomy extensions to either the ESRS or Article 8 digital taxonomies prepared by EFRAG. Nevertheless, to facilitate the full marking up of the sustainability statements by reporting entities, ESMA will enable this possibility in the ESRS XBRL taxonomy as an option open to reporting entities. Conversely, as explained in section 4, this option will not be open in the Article 8 XBRL taxonomy and consequently, no entity-specific extensions will be allowed.

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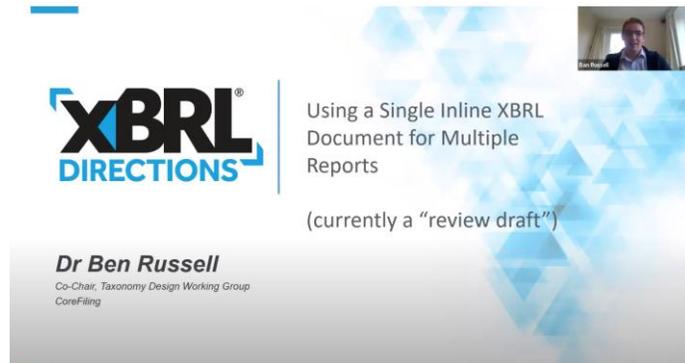
¿Y si tengo que reportar ESEF y ESRS? ¿Un mismo informe o dos informes separados?

5.3 International best practices and recommendations

128. ESMA follows the latest developments, guidance and international best practices produced and presented by the XBRL community in terms of correct and reliable application of the standard. ESMA taxonomy team members participate in relevant discussions and consultative processes, leveraging the expertise needed to make informed decisions with regards to the application of the respective digital taxonomies.

129. One such guidance document was critical in the process of deciding on the approach on incorporating ESRS and Article 8 digital taxonomies from EFRAG in the current taxonomy framework of ESEF. The 'How to use a single Inline XBRL document for multiple reports'⁶¹ guidance was published by XBRL International on 2 October 2024, and provides relevant insights and proposals on how regulators could facilitate the process of reporting multiple data sets in a single Inline XBRL document (e.g. ESEF filing), without imposing any additional technical effort for reporting entities.

130. ESMA has decided to follow the recommendations of XBRL International with respect to merging the current ESEF accounting taxonomy with the digital taxonomies created by EFRAG in a single taxonomy package, instead of hosting separate taxonomies for different reporting scopes.



https://www.youtube.com/watch?v=n-EbytL_LQ0

BEST PRACTICE

- Data collectors should prefer to use a unifying taxonomy extension

Approach → Area ↓	Separate documents	Unified taxonomy extension	Multiple target documents	Multiple taxonomy references
Potential entity specific extension points	One per report (per taxonomy)	One for the whole report	One per taxonomy	One per taxonomy
XBRL reports after applying Inline XBRL transform	One XBRL report per Inline XBRL report	One XBRL report	One XBRL report	One per target document
Handling of overlapping content	No handling	Removed in extension taxonomy	Multi-tags	Multi-tags
Who handles the necessary complexity	Data preparers and consumers	Data collector	Data preparers	Data preparers
Filing rules	Filing rules are independent for each taxonomy	Single set of filing rules for data collector	Filing rules for each collector must allow this approach	Filing rules for each collector must allow this approach

Prototipo de la futura taxonomía XBRL de ESEF (incluyendo ESRS y Article 8)

5.3.1 Target architecture

131. ESMA has designed a single ESEF taxonomy incorporating all relevant financial and non-financial reporting requirements, in line with the recommendations of XBRL International.

132. The current ESEF taxonomy package has been restructured and modularised in a way that reflects each reporting scope in a separate base taxonomy (i.e. IFRS Accounting Taxonomy, ESRS digital taxonomy and Article 8 digital taxonomy), defined in a dedicated folder at the root location: <https://www.esma.europa.eu/taxonomy/>:

- a) The IFRS accounting scope is covered in the dedicated folder 'ifrs' and contains the standard set of taxonomy files, as known from the previous releases of the ESEF taxonomy.
- b) The ESRS taxonomy scope is hosted in the dedicated folder 'esrs' while the provisions stemming from Article 8 are defined in another folder 'art8'.

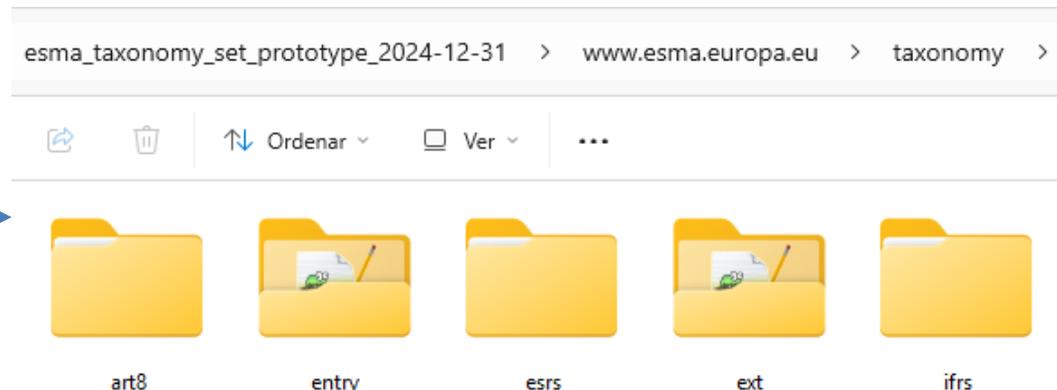
133. Each module / taxonomy folder contains relevant XBRL schemas and linkbase files, in particular presentation, definition, calculation and formula files. Schema files defined in the ESEF revised taxonomy package will import the relevant core schemas of base taxonomies, subject to ESMA's 'technical' extension. All relationships defined in the linkbase files are recreated based on the original linkbase files from the base taxonomies, as proposed by the standard-setters.

134. Additional *technical.xsd* schema, which is utilised in the context of the IFRS Accounting Taxonomy, is maintained in its original location <https://www.esma.europa.eu/taxonomy/ext/>. This schema is not referenced in any way by ESMA's 'technical' extensions for the ESRS and Article 8 digital taxonomies.

135. All taxonomy modules under the ESEF taxonomy framework are provided with dedicated entry point schemas, allowing reporting entities to access those taxonomy parts that are relevant in their reporting scenarios. To cater for the reporting needs of undertakings that are both subject to IFRS reporting and ESRS and Article 8 sustainability reporting, combined entry points are provided to allow access to multiple taxonomies' scopes and to produce a single inline XBRL document without the need for any additional extensions.

136. For the ESRS and Article 8 reporting scope, taking into consideration the 'self-contained' nature of these taxonomies and that there are limited or no requirements for creating entity-specific extensions, primary entry points will reference all relevant linkbase files to ensure that the full taxonomy scope is visible to undertakings. Entities that will decide to create their entity-specific taxonomy extensions to the digital taxonomies from EFRAG are provided with additional entry points for that specific purpose.

137. Undertakings that are mandated to report both their IFRS consolidated financial statements and their sustainability disclosures will be guided through dedicated future provisions in the ESEF Reporting Manual on how to maintain the need for extensions under the IFRS reporting scope versus using, for example, the ESRS taxonomy 'as-is'.



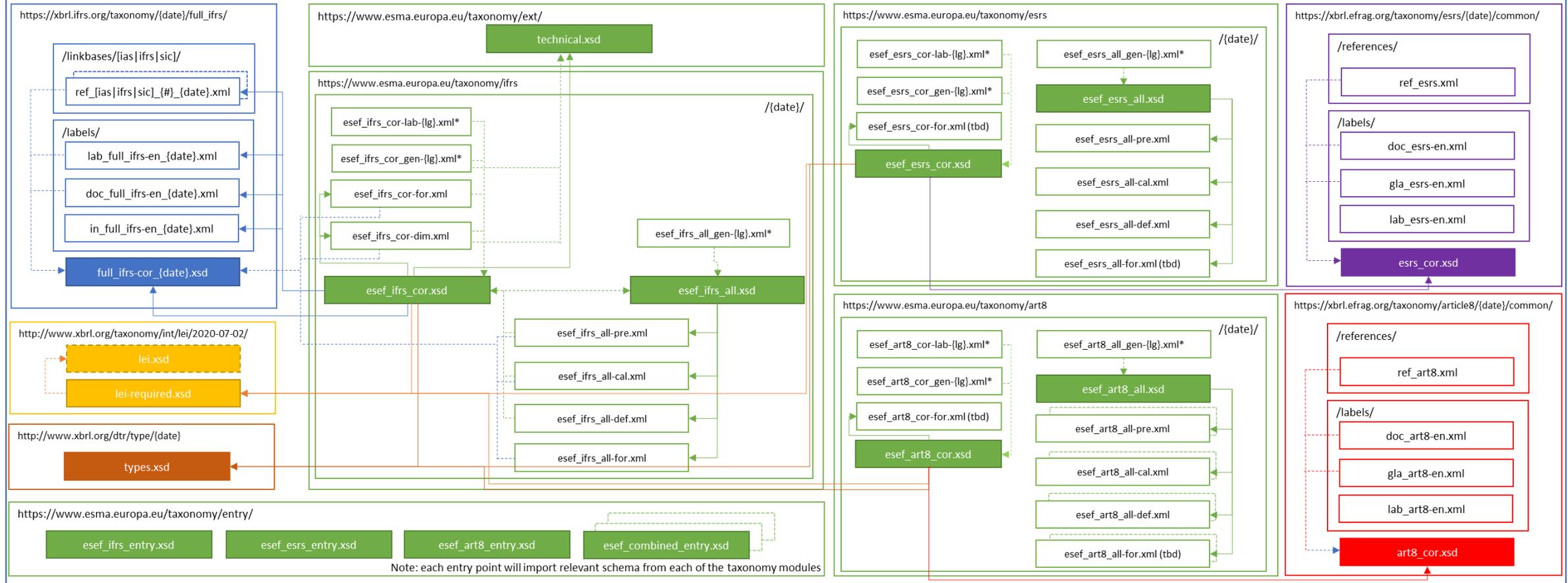
Name	URL
ESEF IFRS entry point	https://www.esma.europa.eu/taxonomy/entry/esef_ifrs_entry.xsd
ESEF ESRS entry point	https://www.esma.europa.eu/taxonomy/entry/esef_esrs_entry.xsd
ESEF ART8 entry point	https://www.esma.europa.eu/taxonomy/entry/esef_art8_entry.xsd
ESEF COMBINED entry point	https://www.esma.europa.eu/taxonomy/entry/esef_combined_entry.xsd



Arquitectura de la futura taxonomía XBRL de ESEF (incluyendo ESRS y Article 8)

138. As part of this consultation paper, ESMA provides the prototype taxonomy package for comments and feedback from the participants⁶².

139. Figure 8 below illustrates the revised architecture of the new ESEF taxonomy package in line with the above provisions.





Gracias por su atención.

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