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AUTHORITY

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FAQ on the European Single Electronic Format reporting and eCorporate

For the purposes of these FAQs, the following terms and abbreviations shall have the following meaning:

- **ESEF:** European Single Electronic Format
- **ESEF Regulation:** [Commission Delegated Regulation \(EU\) 2019/815](#) of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format
- **Information Royal Decree:** Royal Decree of 14 November 2007 on the obligations of issuers of financial instruments admitted to trading on a regulated market
- **iXBRL:** inline eXtensible Business Reporting Language
- **Transparency Directive:** [Directive 2004/109/EC](#) of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC
- **Law of 2 August 2002:** Law on the supervision of the financial sector and on financial services
- **XHTML:** eXtensible HyperText Markup Language

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1. SCOPE OF ESEF

1.1 Which companies must apply the ESEF requirements?

Companies whose securities are admitted to trading on a regulated market¹.

1.2 Which companies do not have to apply the ESEF requirements?

Non-listed companies (even if they own a listed subsidiary).

Issuers exclusively of debt securities, the denomination per unit of which is at least EUR 100,000².

1.3 Which documents must be drawn up in the ESEF format?

The only document to be drawn up in ESEF is the annual financial report. This requirement does not apply to other regulated information (such as half-yearly financial reports).

1.4 Do ESEF requirements apply to non-financial information?

Where non-financial information³ is included in the annual report, it is part of the annual financial report to be presented in the ESEF format.

The non-financial information does not have to be presented in the ESEF format when it is not included in the annual financial report but in a separate report⁴.

1.5 Must universal registration documents also be drawn up in the ESEF format?

All universal registration documents (URDs) serving as annual financial reports in the framework of the Transparency Directive must be published in the XHTML format. IFRS consolidated financial statements in those universal registration documents must be marked up (“tagged”) as required by the ESEF Regulation.

1.6 Must the annual financial report be presented in the ESEF format for every language version in which it is published?

Language versions published on a purely voluntary basis do not have to be presented in the ESEF format⁵.

¹ The obligation to publish an annual financial report is laid down in Article 12 of the Information RD and Articles 3 and 4 of the ESEF Regulation.

² Article 18, §1, 2° of the Information RD.

³ Non-financial information within the meaning of Article 3:6, §4 of the Belgian Companies and Associations Code.

⁴ The management report will in that case mention that the non-financial information is presented in a separate report.

⁵ Article 20 of the Transparency Directive deals with the language in which an annual financial report must be prepared. In some cases, the Transparency Directive provides that the annual financial report must be prepared in

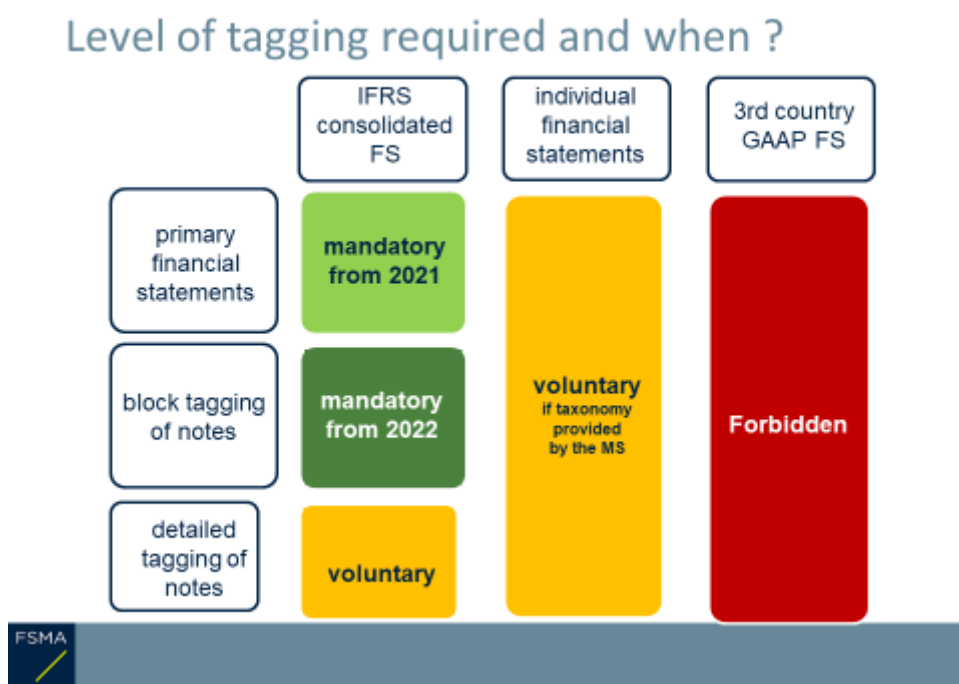
2. CONTENTS OF THE ANNUAL FINANCIAL REPORT IN ESEF FORMAT

2.1 Does the marking-up (“tagging”) requirement apply only to the IFRS consolidated financial statements or also to the individual financial statements?

Marking-up is required only for IFRS consolidated financial statements, not for individual financial statements⁶. Issuers will, however, have to prepare their entire annual financial report in XHTML format.

2.2 Does the marking-up (“tagging”) requirement also apply to the notes to the IFRS consolidated financial statements?

For financial years beginning on or after 1 January 2022, annual financial reports must also include marked-up notes⁷. Only text blocks are to be marked up (“block tagging”), not each and every figure. The graph below shows what is to be tagged and from when.



multiple languages, sometimes leaving a choice between specific languages. Article 10 of the Law of 2 August 2002 transposes these requirements into Belgian law.

A concrete example: a Belgian company’s shares are listed on a regulated market in Belgium and in Member State X. Under Belgian law, this company must prepare its annual financial report in Dutch. Imagine now that Member State X accepts annual financial reports prepared in Greek or English. The company in question must then publish its annual financial report not only in Dutch but also in English or Greek. Not only the Dutch language version but also the English or Greek language version (as chosen by the company for official publication in Member State X) must then be drawn up in the ESEF format.

⁶ Article 4, paragraph 1 of the ESEF Regulation.

⁷ Annex II, paragraph 3 to the ESEF Regulation.

2.3 Does the marking-up (“tagging”) requirement apply to the non-financial key performance indicators included in the non-financial information?

No, marking up is (at present) required only for IFRS consolidated financial statements.

2.4 Must an XBRL viewer be made available so that the XBRL mark-ups in the annual financial report can also be displayed in the ESEF document?

Annual financial reports must be marked up using inline XBRL⁸. An XBRL viewer is needed to display XBRL tags. However, the ESEF document may not contain executable code⁹. Thus, no **XBRL viewer** may be embedded in the annual financial report.

This applies to both the version on eCorporate and on the issuer’s website. The two versions must be identical.

However, it may be useful to make an XBRL viewer available on the issuer’s website so that the mark-ups can be displayed. In that case, issuers should provide the necessary explanation on how to use the XBRL viewer.

2.5 Must the ESEF annual financial report include the auditor’s report on the consolidated financial statements, including his or her opinion on whether the financial statements comply with the relevant legal requirements laid down in the ESEF Regulation?

Yes. The signed report of the statutory auditor or of the person charged with auditing the financial statements is an integral part of the annual financial report¹⁰. The European Commission has confirmed in an [interpretative communication](#)¹¹ that the audit opinion on whether the financial statements comply with the relevant legal requirements laid down in the ESEF Regulation must be included in the audit report.

2.6 In what language must the labels for marking up elements of the consolidated financial statements be drawn up?

The labels, including those for the extension taxonomy elements used, must be in the same language as the annual financial report.

ESMA recommends that taxonomy extensions also be made available in a language customary in the sphere of international finance (i.e. in English).

⁸ Article 6 of the ESEF Regulation.

⁹ Annex IV, paragraph 14 to the ESEF Regulation.

¹⁰ Article 12, §2, 4° of the Information RD.

¹¹ Official Journal of the European Union, C379, 10 November 2020, p. 1, no. 2020/C 379/01.

3. PUBLICATION OF THE ANNUAL FINANCIAL REPORT

3.1 Where must the ESEF annual financial report be published?

The annual financial report drawn up in the ESEF format is the official version of that document¹². Issuers are to publish¹³ it on their website and simultaneously to file it with the FSMA through the eCorporate platform¹⁴.

For the technical and practical aspects of uploading the annual financial report to the eCorporate platform, see section 4 below.

3.2 Must the annual financial report also be presented in PDF format?

The FSMA recommends that issuers also publish a PDF version of the document on their website and upload it to the eCorporate platform as an attachment to the ESEF main document¹⁵.

This will enable users to decide whether to consult the official ESEF annual financial report or to use its standard PDF version.

Issuers that also present their annual financial report in formats other than ESEF must **always refer explicitly in those documents to the ESEF-prepared official document**.

3.3 When must the ESEF annual financial report be published?

The introduction of the ESEF format does not change the publication deadlines. Issuers are required to publish their annual financial report no later than four months after the end of each financial year¹⁶. In some cases, publication may have to take place even earlier. Issuers under Belgian law whose shares are admitted to trading on a regulated market must publish their annual financial report no later than 30 days before their annual general meeting. Other issuers under Belgian law must publish their annual financial report no later than fifteen days before their annual general meeting.

3.4 Must the ESEF annual financial report be published at the same time as its PDF version?

The FSMA recommends that issuers publish the ESEF annual financial report and its PDF version at the same time, within the legal deadline of course.

¹² Article 4 of the Transparency Directive.

¹³ Article 41 of the Information RD.

¹⁴ Article 42 of the Information RD.

¹⁵ To comply with the obligation to make the annual financial report available as a brochure as well (Article 36, §1, third paragraph of the Information RD).

¹⁶ Article 12, §1 of the Information RD.

Where a listed company already publishes a PDF version of its annual financial report before the official ESEF version is ready, the PDF version must also be uploaded to eCorporate without delay and at the latest at the time of publication¹⁷.

However, the FSMA considers that not publishing both versions simultaneously is not good practice. ESEF is intended to facilitate immediate access to financial information. The advantage of ESEF is partially lost if the annual financial report is first published in PDF format and only sometime later in ESEF format. Listed companies must strive to make sure that both versions are ready at the same time.

3.5 What if the ESEF version of the annual financial report is not ready on time?

The FSMA recommends that issuers who are **not** able to publish the ESEF version of their annual financial report **within the legally set deadline**, but who already have a PDF version of that report, publish this PDF version without delay. However, in this way those issuers have not yet fulfilled their legal obligations.

3.6 Must the ESEF annual financial report be filed only with the FSMA and not with the Central Balance Sheet Office of the NBB?

Yes. The ESEF annual financial report must be filed with the FSMA through the eCorporate platform and **not** with the Central Balance Sheet Office of the NBB. For more information on the technical and practical aspects of filing the annual financial report through the eCorporate platform, see section 4 below.

3.7 Where can I find information about filing with the NBB?

Companies must file with the NBB both their consolidated annual accounts (with accompanying reports) and their individual annual accounts (with accompanying reports). For more information, see the website of the [Central Balance Sheet Office](#).

3.8 Where does the FSMA publish the annual financial reports?

The FSMA publishes the (ESEF and PDF) annual financial reports on [STORI](#).

3.9 There is an error in the ESEF annual financial report that has been published. How can I correct it?

To correct the error, please contact the FSMA via the eCorporate.fin@fsma.be mailbox.

¹⁷ To file the ESEF version, the issuer needs to send a message to the eCorporate.fin@fsma.be mailbox asking the FSMA to remove the original PDF file from eCorporate. The ESEF annual financial report can then be filed as the main document, with the PDF version as attachment.

4. TECHNICAL AND PRACTICAL ASPECTS OF UPLOADING TO eCORPORATE

4.1 Which is the version of the annual financial report to be filed on eCorporate as the main document?

The annual financial report drawn up in the ESEF format is the official version. Issuers must upload that format to eCorporate as the **main document**. The FSMA recommends that issuers also upload a PDF version of the document to eCorporate, as an attachment to the ESEF main document.

4.2 How must the different language versions of an ESEF annual financial report be uploaded to eCorporate?

Separate ESEF reporting files need to be uploaded, one for each language.

4.3 May documents other than the annual financial report be uploaded to eCorporate in ESEF format?

No. Other documents, such as annual communiqués or semi-annual financial reports, may not be uploaded in the ESEF format at the moment.

4.4 How must non-financial information presented as a separate report be uploaded to eCorporate?

eCorporate contains a special heading “Sustainability Report” to which these statements may be uploaded.

4.5 In which format must ESEF annual financial reports be uploaded?

Annual financial reports containing IFRS consolidated financial statements must be uploaded as a zip reporting package (containing a single file in XHTML format).

Annual financial reports that contain no consolidated financial statements must be uploaded as XHTML files.

4.6 Which extension should be used for an XHTML file?

Several file extensions can be attached to an XHTML file. Only HTML and XHTML file extensions will be accepted. The file itself must always be in XHTML format.

4.7 What is the maximum size of a document on eCorporate?

The size of each uploaded zip or XHTML file must not exceed 50 MB. Since each language version must be uploaded in a separate zip or XHTML file, this limit applies per language version.

The 50 MB limit applies to all files, including any PDF attachments.

The FSMA recommends uploading large files one at a time.

For any uploading problems, please contact the FSMA via the eCorporate@fsma.be mailbox.

4.8 Does eCorporate sometimes block the uploading of reports?

Files that are too large or contain active content (or viruses) are blocked at the level of the eCorporate infrastructure.

For any uploading problems, please contact the FSMA via the eCorporate@fsma.be mailbox.

4.9 What should be done if technical problems arise while uploading documents?

For any technical problems relating to eCorporate, please contact the FSMA via the eCorporate@fsma.be mailbox.

Make sure in that case that the ESEF version is published on your company's website and disseminated through the other usual channels. If you do not succeed in uploading the ESEF version on eCorporate but succeed in uploading the PDF version, please upload the latter.

To avoid problems at the time of publishing the documents, the FSMA recommends testing the uploading of the ESEF version in advance in the [eCorporate test environment](#).

4.10 Does the eCorporate software validate ESEF annual financial reports?

The eCorporate software performs a number of technical validations on the uploaded ESEF annual financial reports. For more information about the validation process, see section 5 below.

4.11 Where can the results of the validation process be found?

After the uploading of the documents to eCorporate, the FSMA makes a file available via eCorporate presenting the results of the validation process. You can find the validation file on eCorporate.

4.12 What if the validation file points to errors or issues warnings?

See section 5 below.

4.13 Can the validation of ESEF files be tested before officially filing an annual financial report on eCorporate?

The FSMA *temporarily* provides an eCorporate test environment where filers can check – without automatic publication on STORI – what validation results they would receive upon filing on eCorporate. However, the official filing of an annual financial report with the FSMA must occur through the eCorporate environment. Uploading the document in the test environment does not suffice.

4.14 How can one access the eCorporate test environment?

Access to the eCorporate test environment is the same as to the production environment. The test environment is accessible via <https://ecorporate-test.fsma.be/>. The person responsible for eCorporate designated by the company (the company administrator) may grant access to the test environment to other employees or (third) parties acting for the company. Users must possess a valid certificate. For more details, see [Circular FSMA 2013_16](#) on the FSMA's website.

4.15 Is it possible to test a report several times in the test environment?

Yes. However, before testing a new version, the previous filing must be removed from the test environment. Only the FSMA can do this. You should send a request to the eCorporate@fsma.be mailbox to this effect.

5. ERRORS AND WARNINGS IN THE VALIDATION FILE

5.1 What does the software validate?

The software checks the following aspects:

- that the reports are in the correct format (.xhtml or .zip);
- that the various language versions are in separate files;
- the file size (maximum 50MB per file);
- the accuracy of the form and the content of the reports. The checks carried out are the ones described in the following documents that ESMA makes available on its website:
 - the [ESEF Reporting Manual](#)
 - the Excel file [ESEF Validation Rules](#)
 - As for the annual financial reports that do not contain any consolidated IFRS annual financial statements, the validations conducted on the reporting for 2021 start with a limited scope in line with what is set out in the ESMA Reporting Manual under the chapter “Guidance for preparers of ESEF reports not subject to tagging obligations”.

5.2 The validation file contains errors or warnings. What should I do?

Most software used to prepare ESEF annual financial reports carry out a number of standard verifications in order to determine whether the report contains certain (potential) errors. Sometimes the software gives an error message. In other cases, it issues a warning.

To ensure that at the time of the official filing of your ESEF annual financial report on eCorporate, the validation file does not indicate any real problems, it is advisable to upload the annual financial report on the test platform first.

The problems identified in the validation file are often very technical in nature, and therefore it is best to call upon the assistance of a specialist.

If the software indicates that there is an error, this must almost always be corrected.

A warning is an explicit invitation to verify whether there may be a problem with the report. A warning does not necessarily mean, however, that there is an error in the report. In principle, the software issues a warning if the “*Statement of change in the name of the reporting entity*” element is not filled in¹⁸. If the name of the entity has not changed, then this information is normally not present in the annual financial

¹⁸ Information that must be given in the annual financial statements under IAS 1.51, a) if the name of the entity has in fact been changed.

report and so it does not have to be marked up. A warning may also point to an error in the underlying annual financial report. This may be the case, for example, if the sum of a number of line items does not match the corresponding total. It may also be the case if there are several amounts mentioned for the same line item at different spots in the annual financial report (inconsistent duplicates¹⁹)²⁰ or if information that is required by IFRS is lacking and is therefore not marked up²¹. The ESEF software can thus help to detect errors in the underlying annual financial report.

5.3 My validation file contains no errors or warnings. Does this mean that the ESEF file contains no errors?

No. Not all the information can be validated by the software (or via the calculations made by the software). The technical checks carried out by the validation software are basic checks. This does not mean that no other (material) problems can arise during the marking up. The software checks certainly have to be supplemented by a detailed technical review of the marked-up data.

There are also technological limitations: for example, not all the calculation rules can be verified as long as there are still (consistent) duplicates in the file. Moreover, the software can only validate, for example, whether or not text has been filled in in the mandatory fields. The content of such texts, and whether or not they are in line with the standards, still has to be checked manually. If, for example, the description of the company's activities contains N/A, there will be no error message, even though that does not fulfil the requirement.

See also section 6 below, 'What errors occur frequently in the XBRL marking?'.

5.4 Can a listed company outsource the entire preparation of an ESEF annual financial report to an external party specialized in ESEF and thereby prevent errors?

Involving external specialists in preparing an annual financial report in ESEF is certainly a good idea, especially if the company lacks or has only insufficient specialized knowledge. Outsourcing does not alleviate the listed company's responsibility for fulfilling ESEF requirements. Preparations for presenting the accounts in a way that corresponds to the available taxonomy and the decision to use specific extensions are aspects that cannot be entirely outsourced. This aspect requires a thoroughgoing knowledge of the information being reported and a decision-making process in order to make the right choices.

6. WHAT ERRORS OCCUR FREQUENTLY IN THE XBRL MARKING?

The XBRL marking (tagging) of the consolidated IFRS financial statements must take into account the ESEF Regulation (including the accompanying taxonomy) and the regulatory technical standards set out herein. One of the objectives of implementing this electronic mark-up is to make data available in a comparable

¹⁹ It is recommended that duplicates be rounded up or down consistently throughout the annual financial report. The ESMA Reporting Manual also requires that issuers not report inconsistent duplicates in an inline XBRL document (§ 2.2.4).

²⁰ Please note that the software systematically signals minor differences that result from rounding up or down and that would otherwise pass unnoticed.

²¹ Thus, IAS 1.138, b) requires a description of the nature of the entity's operations and its principal activities, and this information also must be marked up.

format so that these can easily be processed by stakeholders of listed companies. In order to help issuers with practical implementation, ESMA has drawn up a [Reporting Manual](#).

The Reporting Manual contains both the fundamental principles and explanations of more detailed/technical rules that are then implemented by software developers in their validations.

In what follows, we set out a number of frequently occurring errors that the FSMA has observed to date.

6.1 The marked-up XBRL value has the wrong sign

The interpretation of a given value can often be deduced from the context in the annual financial report or from the additional explanatory notes. Once the XBRL data have been entered into a database, this context is often lost. An error in the sign for the tagged values can have important consequences for users and the analyses or calculations they carry out.

In the schema of the core taxonomy to mark up IFRS consolidated financial statements²², the attributes of the elements of the statement of financial position, the income statement, the statement of changes in equity and the statement of cash flows usually indicate whether it is a debit or a credit element.

The software validation rules work on the basis of the presumption that most XBRL values must be positive. The validation rules thus draw attention to (unexpected) negative signs. It is also possible that a positive value was entered when it should be negative. At the moment, there is no direct warning for this. An additional manual check of the signs is therefore important.

To avoid errors in the signs used in the XBRL tagging, the sign must be validated based on whether each element is a debit or a credit (and not on the basis of the presentation in the annual financial report). In addition to a detailed manual check, a maximum number of automatic calculations and other validation checks can also help prevent errors. See also point 6.5 below, which again emphasizes adding automatic calculations.

For a few examples, please see the [XBRL website](#).

6.2 The XBRL tag used does not match the content of the disclosed amount

The review that has been conducted shows that the accounts often contain items that have been marked with tags that are either too specific or too general (too broad), and therefore the contents of the XBRL tag as defined in the core taxonomy²³ does not match the actual content of the line item in the annual financial statement.

In practice, the label of the XBRL tag as included in the core taxonomy of the ESEF Regulation sometimes offers insufficient information to determine whether this label/tag is suitable for a given item in the annual financial report. Just because the label of the XBRL tag matches the name used in the annual financial report does not guarantee that the right tag has been used.

²² Table VI of the ESEF Regulation.

²³ Annex VI to the ESEF Regulation.

The documentation label of a tag, found in the core taxonomy, contains the detailed description of the contents of the tag and sometimes additional restrictions that are not (clearly) indicated by the label itself. The core taxonomy also includes references to IFRS. This can also help to understand the intended content of a given tag.

A practical example of this is the element *'other reserves'*, which, according to the documentation label in the taxonomy, may not contain any retained earnings. Many companies have a line item named *'other reserves'* on their balance sheet that does not match the definition in the core taxonomy because they include the retained earnings (and possibly other items) under this heading. For retained earnings, the core taxonomy has a separate tag, *"retained earnings"*.

Another frequently erroneous label use appears with the element *'increase (decrease) in cash and cash equivalents'* that is presented in the cash flow table. Although this label often matches the description of the item in the annual financial statement, this cannot be used where the effect of changes in foreign exchange rates on cash and cash equivalents are not included therein²⁴. The core taxonomy does, after all, provide a specific label for movements, excluding the effects of changes in exchange rates, namely: *'Increase (decrease) in cash and cash equivalents before effect of exchange rate changes'*. Please note that this label (and the documentation label) were updated in the 2020 version of the taxonomy ([IFRS taxonomy update 4 – March 2021](#), see paragraph 118) in order to make this distinction clearer.

In addition to the label of the XBRL tag, the documentation label and the labels for other comparable elements must also be checked to make sure that the content of the element used corresponds to the content of the tagged line items in the financial statement.

The [illustrated taxonomy](#), published by IFRS.org, is a handy resource for choosing the right element from the core taxonomy.

6.3 Invisible tags or incompletely tagged financial statements

Certain attributes (e.g. *'display:none'*) result in the XBRL tags not being visible in an XHTML viewer. To avoid this, it is advisable to carry out a visual check of the XHTML version of the annual financial statements in order to determine whether all tags are visible in the viewer. It can also be useful to carry out this check with (among others freely available) software other than the one with which the annual financial report was prepared.

We wish to emphasize that all information from the primary financial statements must always be (visibly) tagged. This is also true, for example, of the profit per share, information included as part of a footnote, reconciliation, etc. that are displayed in the primary financial statements.

6.4 Unnecessary extension of the taxonomy with new (anchored) elements

We have noticed that unnecessary taxonomy extensions are often created for elements that already exist in the core taxonomy (either as a dimension intended for this use or as a separate line).

²⁴ In that case, it can be used only for the total changes in cash and cash equivalents including the effect of changes in exchange rates.

The ifrs.org website provides [tools](#) (IFRS Taxonomy Illustrated Guide) to help navigate the taxonomy. It can also be useful to consult the tagging used by other companies in order to keep to a minimum the number of extensions of the taxonomy.

Please note that the IFRS taxonomy is updated annually. We refer you to the [IFRS Taxonomy updates](#) which are published annually by the IFRS Foundation around March (but for which the proposed updates are always made available in advance). The ESEF taxonomy incorporates the approved updates to the IFRS taxonomy²⁵.

Therefore the decision needs to be made every year as to whether each extension is still necessary.

6.5 Evaluation of the validation reports and impact of missing calculations

Each result of the validation checks needs to be evaluated on a case-by-case basis to determine whether or not there is an error (see also section 5). Of course, the validation reports can work well only if, in addition to the preprogrammed checks, sufficient arithmetic relationships are defined in the automatic calculation rules²⁶. The arithmetic relationships must also take into account the new linked (anchored) elements that were added to the core taxonomy.

6.6 Layout problems in the XHTML version that result in figures no longer being visible

The official version of the annual financial report is the ESEF version (i.e. XHTML document). We recommend that a visual check always be carried out of the layout of the XHTML document (and not only in the PDF version), in order to verify that tables are legible and are not crowded out by photos.

This is also true for companies that are not required to include consolidated financial statements in their annual financial report, but that do have to publish their annual financial report in XHTML. When converting between file formats (e.g. from PDF to XHTML), changes may occur in the layout.

²⁵ The updates are published in the various European languages in the Official Journal of the European Union. The amending regulation also indicates which taxonomy is mandatory for a given period and whether a new taxonomy can be used earlier on a voluntary basis.

²⁶ Annex IV, §6 to the ESEF Regulation.

7. USEFUL INFORMATION AND QUESTIONS RELATING TO ESEF

7.1 Where can I find useful information about ESEF?²⁷

- The [ESEF Regulation](#)
- [Commission Interpretative Communication](#) of 10/11/2020 on the preparation, audit and publication of the financial statements included in the annual financial reports drawn up in accordance with ESEF
- [Q&A](#) of 29 May 2019 of the European Commission
- The [reporting manual](#) published by ESMA (July 2021 version, note that this manual and the accompanying validation rules are regularly updated) and the [overview of the validation rules](#).
- [Educational material](#) published by ESMA
- [Circular FSMA 2013_16](#) of the FSMA on the transmission of documents via eCorporate and the [eCorporate Manual](#)
- IFRS Foundation and the [IFRS taxonomy](#); see also the documents on updates to the taxonomy in [IFRS Taxonomy updates](#)
- The IFRS Foundation's [IFRS Taxonomy Preparer's Guide](#) provides pointers on topics such as how to find the right tag, when to create extensions and when to report positive or negative values
- Accountancy Europe has a webpage with [Collected Guidance](#) on ESEF reporting and assurance
- On the website of XBRL International there is a [list of articles](#) on common errors and pitfalls in ESEF filings.
- [Filings.xbrl.org](#): a substantial list of ESEF filings from different countries, including a viewer that allows XBRL tags to be seen, the zip package, a file with validation results and a json file.
- List of [ESEF tools](#) provided by XBRL Europe.
- List of [XBRL-certified software](#) provided by XBRL international.
- The 2019 annual financial report of the GLEIF Foundation, drawn up in line with ESEF rules is available via the [ESMA website](#).

7.2 Where can I turn with questions that are not addressed in these FAQs?

- For technical IT questions please use the mailbox eCorporate@fsma.be. These can include questions relating to:
 - the test environment (e.g. deleting previous test filings)
 - the ESEF software on the FSMA platform, technical standards;
 - the technical aspects of eCorporate;
 - the technical aspects of the ESEF validation files;
 - Technical problems with access profiles (cf. section 4.2.1 of the [eCorporate Manual](#));
 - Uploading problems (see section 4.2.2 of the [eCorporate Manual](#)).
- For non-IT technical questions about ESEF, please use the mailbox eCorporate.fin@fsma.be. These can include questions relating to:
 - the creation of new access profiles in eCorporate;
 - the application of the ESEF Regulation; and

²⁷ This list has been carefully put together, with hyperlinks, but consists for the most part of documents drawn up by third parties. Third parties may change the available information as well as the place where they make the information available, as a result of which it is possible that hyperlinks no longer work or information is no longer available or up to date. The same problem can arise with links elsewhere in this document.

- correcting errors in an official uploaded document (in the eCorporate production environment).