Groupe Mapping ESEF

Animation Astrid Montagnier KPMG et Thomas Verdin BM&A
Supports préparés avec Morgan Gicquel Deloitte et Marc Houllier

Réunion 26-4

JUIN 2026

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Fil rouge de la réunion

1/ Tour de table - Actualités

- Proposed Taxonomy Update publié le 3 juin 2026 => deadline commentaires 7 septembre 2026

https://www.ifrs.org/content/dam/ifrs/project/ifrs-accounting-taxonomy-update-2025-general-improvements/iasb-ptu-2026-1-gi.pdf

- Passage en taxonomie 2025 => any issues ?
- Autres actualités : ESMA / IASB / CBCR / autres ?

2/ Application des règles techniques du manuel de reporting (et problème spécifique 2.2.3 règles de transformation)

3/ Points à anticiper campagne 31/12/26

- Amendement paiements électroniques => potentiel retraitement de la trésorerie d’ouverture
- Libellés

4/ Préparation IFRS 18

- Points d’entrée
- Sélection des tags au P&L
- Hierarchie
- Autres ? Comparaisons N-1 ?
- Proposition de balisage de la contribution ANC

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Notes en réunion

Réunions spécifiques programmées :
02/07 et 09/07 (initialement prévue PTU IFRS) sur ESMA REPORTING MANUAL 2026
28/07 (initialement prévu 09/07) sur IASB PTU IFRS18

Actualités – Rapport ESMA du 7 mai 2026

7 May 2026
ESMA32-2064178921-9413

Report on
2025 Corporate reporting
enforcement and regulatory activities

Messages clés ESMA pour les émetteurs

- Utiliser en priorité les éléments de taxonomie IFRS « core », et ne recourir aux extensions qu'en l'absence d'élément approprié, avec un ancrage conforme à la taxonomie utilisée.
- Renforcer la revue conjointe « métier/comptable » et « experts ESEF techniques » pour limiter les erreurs de choix de concepts ou de création d'extensions.
- Assurer la cohérence des signes, des unités et des échelles sur l'ensemble des états financiers primaires, avec des contrôles intégrés dans le processus de préparation.
- Vérifier la lisibilité réelle des contenus extraits des balises pour que le balisage améliore – et non dégrade – la compréhension des informations financières.
- Utiliser la bonne version de taxonomie et de la ESEF Conformance Suite pour la période, en tenant compte des mises à jour ESMA et des mises à jour logicielles.

Erreurs fréquentes

- Omission de balisage : montants comparatifs, montants à zéro, montants en notes de bas de page, blocs de texte obligatoires.
- Qualité des labels : libellés peu clairs, incohérences de langue, conventions de nommage des extensions ambiguës ou trop proches des éléments IFRS existants.
- Problèmes techniques : mauvais usage de l'attribut escape, rendant certains blocs de texte difficilement lisibles (notamment dans les tableaux), HTML sous-jacent mal structuré.

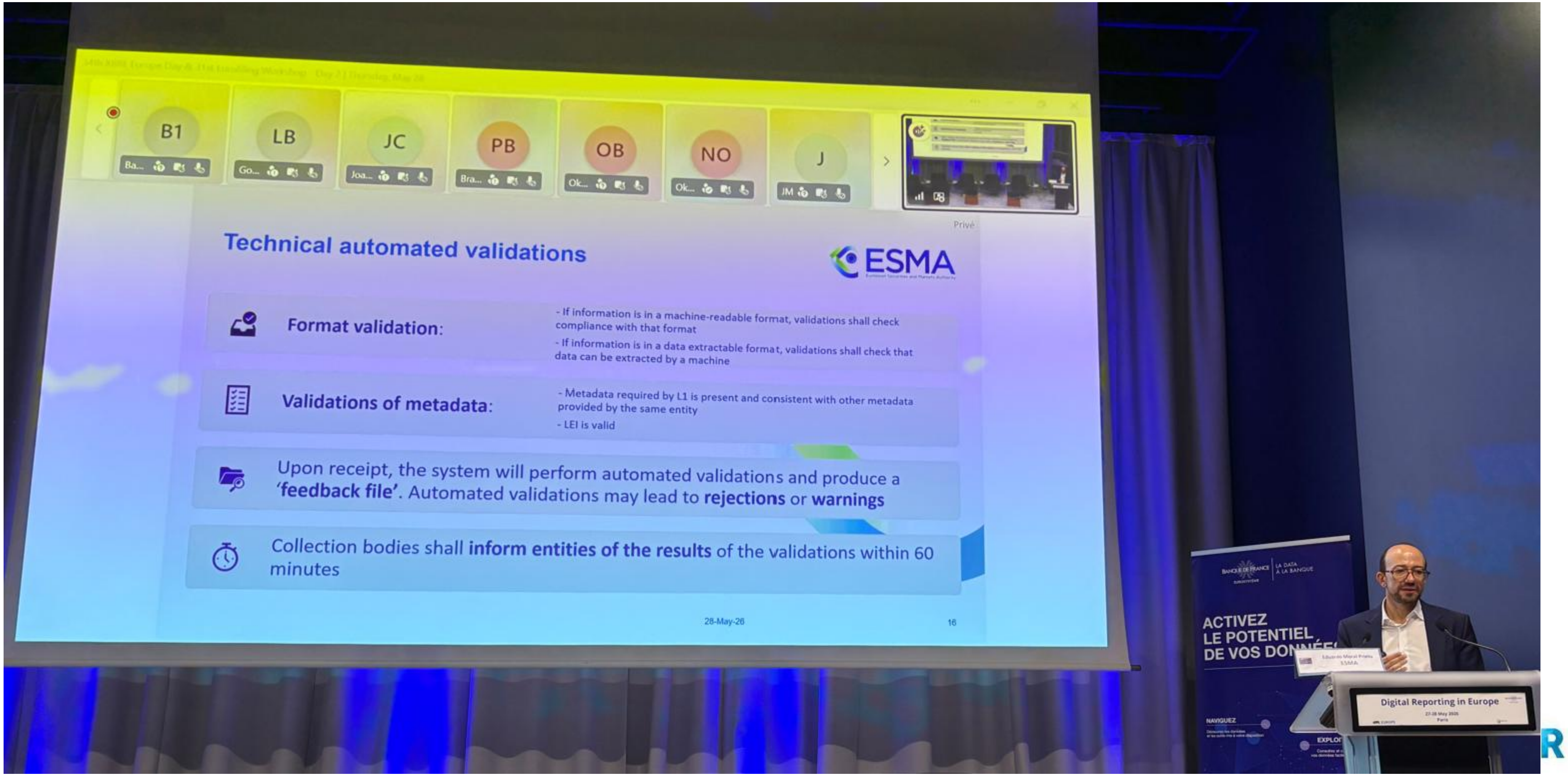
Chiffres clés

- 613 émetteurs contrôlés sur les états financiers primaires et/ou les notes, soit un taux d'examen d'environ 19 % de la population concernée.
- 80 émetteurs ont fait l'objet d'actions de contrôles liées au balisage, soit un taux d'actions d'environ 13 %.
- La plupart des actions exigent une correction dans un futur rapport financier annuel ESEF plutôt qu'une resoumission immédiate.

En synthèse

Le niveau de maturité progresse globalement, mais des cas de non-conformité sur des points « basiques » sont toujours identifiés (exhaustivité, signes, échelles, comparatifs).
Ce rapport met l'accent sur le renforcement des contrôles et revues internes autour du processus ESEF.

Actualités – ESAP



Règles techniques du manuel de reporting (1/3)

Déconnexion entre la date du Manuel de Reporting et la Conformance Suite

⇒ Quelle prise en compte des règles techniques du RM dans la période intercalaire ?

- par les outils de production ?
- par les outils de validation ?

⇒ Exemple : guidance 2.2.3 sur les règles de transformation (passage de 4 à 5) non prise en compte dans un certain nombre d'outils de production pour les dépôts du 31/12/25 & a visiblement échappé aux outils de validation (affectant probablement la moitié des dépôts)

- Pourtant le RM 2025 est applicable aux exercices ouverts à compter du 1er janvier 2025
- Wording de la guidance 2.2.3 confus RECOMMEND/MUST, mais sévérité dans la Conformance Suite claire (MUST)
- Les packages déposés 31/12/25 ont des erreurs « rouges » à l'ouverture maintenant qu'Arelle est mis à jour pour la Conformance Suite

⇒ Discussions à avoir lors de la mise à jour du prochain RM sur les mises à jour incorporées ou non dans les outils ?

⇒ Lien avec le prosition paper BPTF / XBRL Europe sur un sujet approchant (demande de clarification des modalités d'application RM vs jeu de taxonomie et en attente de la Conformance Suite)

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Règles techniques du manuel de reporting (2/3)

ESMA

7 May 2026
ESMA32-2064178921-9413

Report on
2025 Corporate reporting enforcement and regulatory activities

ESEF Reporting Manual update

ESMA updates the ESEF Reporting Manual[37] aimed at all market participants involved in the implementation of the requirements set out in the ESEF Regulation. The Reporting Manual is intended to provide guidance on issues commonly encountered when creating ESEF documents and to promote a harmonised and consistent approach for the preparation of the AFRs in compliance with the ESEF Regulation.

Règles à implémenter dans les outils sur la base du RM

ESEF XBRL files and Conformance Suite test files update

ESMA updates the ESEF XBRL files and Conformance Suite test files to facilitate implementation of the updated version of the ESEF RTS and Reporting Manual into software products used by preparers. The ESEF Conformance Suite is aimed primarily at a technical audience (i.e., XBRL software developers), to test and provide assurance that software tools can create and/or consume filings which are in line with all ESEF requirements.

Facilite l'implémentation et permet de tester que les règles sont correctement implémentées

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Règles techniques du manuel de reporting (3/3)

Extrait du manuel de reporting

2.2.7 […]

In line with the XBRL International Working Group Note published on 5 November 2024 [31]~~19 April 2023~~[32]~~,~~ for facts with a datatype of *dtr-types:textBlockItemType*, issuers shall always set the iXBRL @escape attribute to “true”, ~~to ensure that the resulting fact value is XHTML valid~~. ~~Meanwhile, the~~For facts with other datatypes, such as *xbrli:stringItemType* shall ~~instead~~ 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. ~~"false" as their values are not expected to contain XHTML~~.

Diversité de pratique matière d’attribut escape dans les outils. Certains sont restés en FALSE comme en 2024

L’escape en TRUE semble être valide dans tous les cas, alors qu’avec un escape en FALSE, il est nécessaire de vérifier l’absence des caractères spéciaux => beaucoup d’échanges lors de la campagne 2025

Notes en réunion

Le point suivant est porté à l'attention des éditeurs :
Prise en compte de la Guidance ERM 2.2.7 : si caractères spéciaux → ESCAPE TRUE

Attention, la validation par Arelle a initialement négligé ce contrôle.

Points campagne 2026 – Paiements électroniques

Rappel contexte – Paiement dette fournisseur

À partir du 1er janvier 2026 les émetteurs appliquent l'amendement d'IFRS 9 et IFRS 7 concernant la décomptabilisation des passifs financiers.

L'amendement prévoit la possibilité de décomptabiliser les passifs financiers avant la date de règlement si 3 conditions cumulatives sont satisfaites. Les dispositions pour les autres encaissements / décaissements sont clarifiés (application de la date de règlement)

1) Incapacité d'annuler ou de stopper l'instruction de paiement, **et**
2) Incapacité d'utiliser la trésorerie objet de l'instruction de paiement, **et**
3) Risque de règlement via le système de paiement électronique négligeable

T0 – Paiement initié

T1 – Le paiement ne peut plus être annulé

T2 – Paiement effectué

Le paiement peut être annulé sans pénalité et le cash est reversé immédiatement

IFRS 9.7.2.48 ne requiert pas un retraitement de l'information comparative

Il sera néanmoins nécessaire de recalculer les soldes des comptes de banque et de BFR au 1er janvier 2026

Si l'effet est significatif, il sera nécessaire d'ajuster la balance d'ouverture à la date d'application de l'amendement

Exemple sans retraitement de l'information comparative

Exercice - 2025

TFT (m€)	Ensemble consolidé 31.12.25
⋮	⋮
Variation de trésorerie	9
Trésorerie d'ouverture	**11**
Trésorerie de clôture	**20**

Ecart d'1 M€ sur la trésorerie d'ouverture du fait de l'amendement

Exercice - 2026

TFT (m€)	Ensemble consolidé 31.12.26
⋮	⋮
Variation de trésorerie	11
Trésorerie d'ouverture *(publiée)*	**20**
Ajustement trésorerie d'ouverture	**(1)**
Trésorerie d'ouverture *(ajustée)*	**19**
Trésorerie de clôture	**30**

Ajustement de la trésorerie d'ouverture au 1er janvier 2026

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Points campagne 2026 – Paiements électroniques

On peut anticiper les configurations ci-dessous en bas de TFT, avec un balisage à adapter :

	2026	2025
...		
Increase (decrease) in cash and cash equivalents	50	100
Adjustement of opening cash and cash equivalents due to amendments of IFRS 9 and IFRS 7	25	
Cash and cash equivalents at the beginning of the period	1125	1000
Cash and cash equivalents at the end of the period	1175	1100

Ligne d'ajustement : balisage avec
- **un axe** CumulativeEffectAtDateOfInitialApplicationAxis
- **un membre** IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIFRSsCumulativeEffectAtDateOfInitialApplicationMember

	2026	2025
...		
Increase (decrease) in cash and cash equivalents	50	100
Cash and cash equivalents at the beginning of the period	1100	1000
Adjustement of opening cash and cash equivalents due to amendments of IFRS 9 and IFRS 7	25	
Cash and cash equivalents at the end of the period	1175	1100

+ Axe InitiallyAppliedIFRSsAxis avec **un membre** AmendmentsToTheClassificationAndMeasurementOfFinancialInstrumentsMember (Expired 1.1.26) ou une extension ?

	2026	2025
...		
Increase (decrease) in cash and cash equivalents	50	100
Cash and cash equivalents at the beginning of the period	1100	1000
Adjustement of opening cash and cash equivalents due to amendments of IFRS 9 and IFRS 7	25	
Adjusted cash and cash equivalents at the beginning of the period	1125	
Cash and cash equivalents at the end of the period	1175	1100

Ligne de trésorerie « ajustée » : balisage avec
- **un axe** CumulativeEffectAtDateOfInitialApplicationAxis
- **un membre** OpeningBalanceAfterAdjustmentCumulativeEffectAtDateOfInitialApplicationMember

Et nos calculs dans tout ça ???

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Points campagne 2026 - Libellés

Débat à rouvrir sur les libellés :

➢ **Est-il possible / souhaitable d'avoir un libellé XBRL qui dévie du libellé « humain » de l'extension ?**

Premiers débats CNCC en 2025 => plutôt non, mais

- on voit bien qu'il y a parfois une compréhension « implicite » du libellé papier (du fait de la position de la ligne, des éléments au-dessus et en-dessous) qui n'est pas transposée dans la version électronique
- il y a des règles RTS sur le libellé XBRL qui ne s'appliquent pas au libellé « papier »

➢ **Est-ce qu'IFRS 18 tue le débat ?**

Points campagne 2026 - Libellés

Extrait RTS sur les libellés (annex IV)

4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:

   (a) not duplicate the meaning and scope of any core taxonomy element;

   (b) identify the creator of the element;

   (c) be assigned with an appropriate balance attribute;

   (d) 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.

ESMA
European Securities and Markets Authority

7 May 2026
ESMA32-2064178921-9413

Report on 2025 Corporate reporting enforcement and regulatory activities

Other areas addressed by enforcement actions in 2025 and noted in the chart above related primarily to label quality and language mismatch, naming convention concerns for extension taxonomy elements, as well as the inappropriate use of label roles for mark-ups in the primary financial statements. For mark-ups in the notes to the financial statements, enforcement actions frequently concerned the improper use of the escape attribute, which can distort rendering and impair the human readability of text block mark-ups (particularly in tables). Issuers are encouraged to review these areas carefully to ensure that labels, naming conventions, language declarations and technical attributes are applied correctly. Improving attention to these details will support higher-quality filings and help prevent avoidable follow-up from enforcers.

Points campagne 2026 – Libellés

BPTF – Extrait « Comments and recommendations on ESEF guidance » – 25 janvier 2022

Our recommendations:

1. Labelling of the base ESEF taxonomy elements: the standard label should not be overridden. This means that in cases where the standard labels of the core taxonomy are used, no standard label for the core elements used should be present in the extended label linkbases (as these labels would have a higher priority than the base taxonomy standard labels).
2. Labelling of the extension elements: we would recommend that the extension elements standard labels are defined in English, in accordance with the ESEF/IFRS style guide to provide the accounting meaning of the extension (the name of the extension will therefore be created in English). A verbose label may reproduce the human readable label in the language of the report.

Guidance XBRL International

4 What makes a good standard label

Good standard labels will have the following properties:

Standalone and unique

Standard labels should be sufficient to identify a concept without reference to its position within a hierarchy such as the presentation tree. Standard labels should also be unique within the taxonomy. For example, a concept such as "Other deductible expenses" should not have a standard label of "Other" as this on its own is not sufficient to convey the meaning of the concept, and is unlikely to be unique ("Other" may be appropriate as a terse label).

Useful

Labels should describe a concept in such a way that it accurately describes the meaning of the concept. Avoiding acronyms not familiar to the users of the taxonomy can be applied as one of the rules to create useful standard labels. For concepts that can take both positive and negative values, standard labels should describe the meaning of a negative number in parentheses. For example, a negative value reported for a concept with the standard label "Other Income (expense)" would indicate that value represents an expense. Handling positive and negative values in XBRL is described in more detail in a separate guidance document

Role independent

Standard labels should not reflect a particular usage of a concept. For example, XBRL best practice requires that the same concept is used to represent both opening and closing balances; these are the same concept, but reported at different points in time. As such, "Opening Balance, Cash and cash equivalents" should not be used as a standard label. Instead, the standard label should be "Cash and cash equivalents", and separate labels should be used to reflect opening and closing balances. The use of label roles to differentiate different types of label is discussed in more detail in a separate guidance document.

Concise

Labels should be as concise as possible whilst still meeting the other criteria for good standard labels.

Consistent

Labels should be defined using a consistent construction pattern, allowing users to understand the label better across concepts in the taxonomy. For example, if the term "Non-current" needs to be included in labels it should be consistently used either as a suffix or prefix throughout the taxonomy.

Points campagne 2026 – Libellés (post IFRS 18)

IFRS 18

43 An entity shall label and describe items presented in the primary financial statements (that is, totals, subtotals and line items) or items disclosed in the notes in a way that faithfully represents the characteristics of the item (see paragraphs B24–B26). To faithfully represent an item, an entity shall

Description of items

B24 Paragraph 43 requires an entity to label and describe items presented or disclosed in a way that faithfully represents the characteristics of the item. Such items will often be aggregations of items arising from individual transactions or other events and could vary in whether they are aggregations of items for which information is material and items for which information is immaterial. Specifically, in either the primary financial statements or in the notes:

(a) an item for which information is material could be aggregated with other items for which information is also material—an entity might provide such an aggregation to summarise information but would also be required to disclose information about each item;

(b) an item for which information is material could be aggregated with items for which information is not material—an entity would be required to provide information about disaggregated items only if immaterial information obscured the material information; or

(c) an item for which information is not material could be aggregated with other items for which information is not material—an entity might provide such an aggregation to complete a list of items and would not be required to disclose information about disaggregated items, subject to paragraph B26(b).

B25 An entity shall label items presented or disclosed as 'other' only if it cannot find a more informative label. Examples of how an entity might find a more informative label are:

(a) if an item for which information is material is aggregated with items for which information is not material, finding a label that describes the item for which information is material; and

(b) if items for which information is not material are aggregated:

(i) aggregating items that share similar characteristics and describing them in a way that faithfully represents the similar characteristics; or

(ii) aggregating items with other items that do not share similar characteristics and describing them in a way that faithfully represents the dissimilar characteristics of the items.

ESMA
European Securities and Markets Authority

Public statement on implementation of IFRS 18 – février 2026

Labelling

ESMA notes that IFRS 18 requires the use of **informative labels** for line items presented in the financial statements or items disclosed in the notes. For example, IFRS 18 restricts issuers' ability to label items as 'other' to only those situations where no other more informative label can be found[40]. ESMA urges issuers to avoid using the term 'other' as much as possible.

ESMA expects that the **labels** for **additional line items and subtotals** in the statement of profit or loss are **sufficiently clear** and specific to enable users of the financial statements to understand what those line items or subtotals include and/or exclude, without having to search for this information in the notes. Furthermore, these line items or subtotals **should comply with the aggregation and disaggregation** requirements set out in IFRS 18.

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Notes en réunion

Le point suivant est retenu pour les libellés :
Le GT formulera ses idées dans le courrier à l'ESMA sur le Reporting Manual 2026
(se référer à celui-ci).

La suite du document n'a pu être traitée en réunion et sera reprise pour les réunions de juillet.

Points à anticiper IFRS 18

- Points d’entrée
- Sélection des tags au P&L
- Hierarchie
- Autres ? Comparaisons N-1 ?
- Balisage volontaire MPMs et charges par nature ?
- Proposition de balisage de la contribution ANC

Questions sur le balisage du P&L (1/2)

	Profit or loss before financing and income tax	**X**
Financing	Interest expense on borrowings and lease liabilities	(X)
Financing	Interest expense on pension liabilities	(X)
	Profit before tax	**X**
	Income tax	(X)
	Profit for the year	**X**

How to tag that element?

Not part of European RTS

	Concept	Label	Implementation label	Extract of ref
P&L	InterestExpenseFinancing	Interest expense, financing		IFRS 18.61
P&L	InterestExpenseOnLeaseLiabilities	Interest expense on lease liabilities, financing		IFRS 16.53 b
No P&L	InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	Interest expense for financial liabilities not at fair value through profit or loss	Do not use this line-item element for the statement of profit or loss. This element is used only to tag information in the notes. If no suitable element is included in the IFRS Accounting Taxonomy, an extension element needs to be created. The label of that extension element should reflect the category of the element in its label.	IFRS 7.20 b
No P&L	InterestExpenseOnBorrowings	Interest expense on borrowings		IFRS 18.113 c common practice

Questions sur le balisage du P&L (2/2)

Financing

Profit or loss before financing and income tax	**X**
Interest expense on borrowings and lease liabilities	(X)
Interest expense on pension liabilities	(X)
Profit before tax	**X**
Income tax	(X)
Profit for the year	**X**

1 Select the line item element

No P&L

ESEF RTS: select the element with the closest accounting meaning => *InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss?*

According to the implementation label in the IFRS taxonomy, this tag should not be used for the statement of profit or loss

⇒ Use an extension? *ext:InterestExpenseOnBorrowingsAndLeaseLiabilitiesFinancing*

2 If an extension is used => determine the wider anchor

P&L *InterestExpenseFinancing*, i.e. the element with the closest wider accounting meaning/scope within the financing category

No P&L *InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss*, i.e. the element with the closest wider accounting meaning/scope

3 If an extension is used => determine the narrow anchor(s)

P&L *InterestExpenseOnLeaseLiabilities* would be a narrow anchor.

No P&L Should *InterestExpenseOnBorrowings* also be used as a narrow anchor?

Can a P&L element of the financing category combine core taxonomy elements that are not categorised as financing?

Block tagging des notes

- Minimal changes to the list of mandatory block tags in the RTS (only for impacts of changes in the IFRS taxonomy)

- There are new block tags in the 2025 IFRS taxonomy that would be very beneficial for users of financial statements, that are not part of the mandatory list but could be used voluntarily

Note explaining transition from IAS 1 to IFRS 18	DisclosureOfReconciliationBetweenRestatedAmountsPresentedApplyingIFRS18AndAmountsPreviouslyPresentedApplyingIAS1Explanatory
Note for specified nature of expenses	DisclosureOfSpecifiedExpensesByNatureExplanatory
Note for MPMs	DisclosureOfManagementdefinedPerformanceMeasuresExplanatory

Modifications de la liste obligatoire RTS

RTS 2024 : 245 blocktags

\+ **Disclosure of operating profit (loss)**

− **Disclosure of profit (loss) from operating activities**

− **Disclosure of expenses by nature**

− **Disclosure of finance cost**

Disclosure of finance income

Disclosure of finance income (cost)

Description of accounting policy for finance costs

Description of accounting policy for finance income and costs

− ***Concept DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory***

The tag **DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrorsExplanatory** is maintained and its label is changed to **Disclosure of basis of preparation of financial statements**

Expected content: all IAS 8 disclosures

= RTS 2025 (IFRS 18) : 238 blocktags