

# The intelligent solution for publishing financial and corporate reports

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# XBRL/ESEF

Expertise and approaches



# Extension concepts and anchoring

- › The issuer shall anchor its extension taxonomy element to the core taxonomy element having the closest wider accounting meaning and/or scope to that extension taxonomy element of the issuer.
- › Where the extension taxonomy element combines a number of core taxonomy elements, the issuer shall anchor that extension taxonomy element to each of those core taxonomy elements
- › ... do not need to anchor ... that is a subtotal of other disclosures in the same statement.

- › Source (and a good read as a starting point):  
<https://www.xbrl.org/guidance/eseef-rules-anchoring-extensions/>
  - › One-to-one anchoring
  - › Disaggregations
  - › Combinations
  - › Subtotal (no anchoring necessary)
- › Decision tree when and how anchoring is necessary (from PwC)

# Different types of anchoring

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## › One-to-one anchoring



- › The ESEF taxonomy has a concept for general "Other property, plant and equipment" described in the documentation as "The amount of property, plant and equipment that the entity does not separately disclose in the same statement or note."
- › The ESEF Taxonomy however does not have a concept for "Flight equipment".

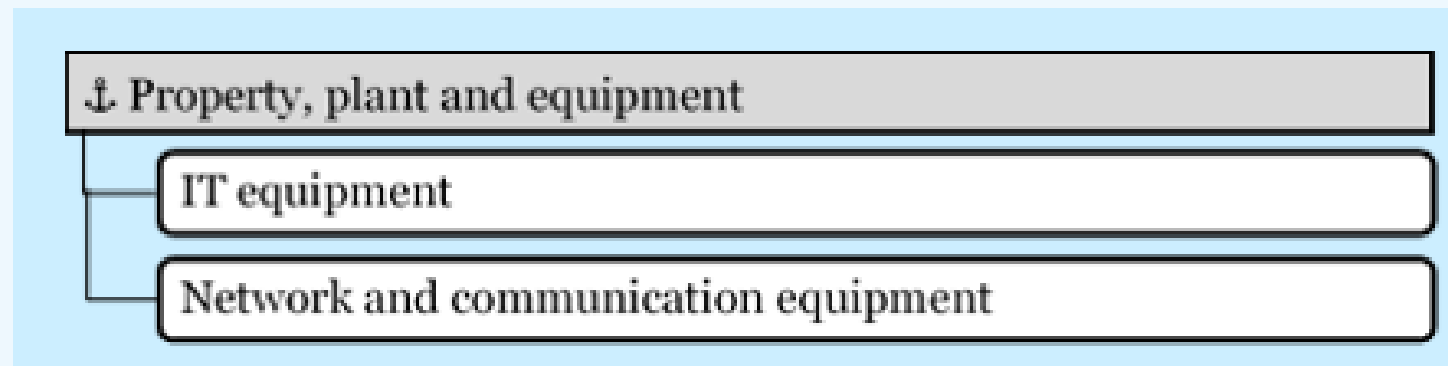
→ The extension concept for "Flight equipment" then should be anchored to the closest wider accounting meaning concept

Name	FlightEquipment
Label	Beschrieb
Documentation	langer beschrieb
Balance type	debit ▼
Period type	instant ▼
<b>Wider relationship</b>	
- PropertyPlantAndEquipment	
<button>Select</button>	
<b>Narrower relationships</b>	
<button>Add</button>	
<button>Save</button>	<button>Cancel</button>

# Different types of anchoring

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## › Disaggregations



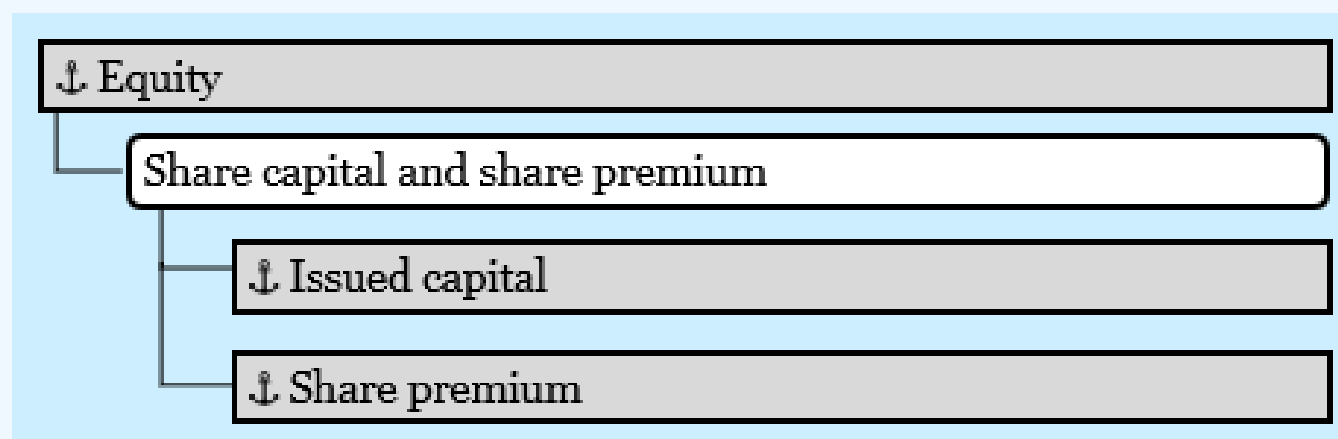
→ Both concepts must be anchored to "Property, plant and equipment".

Name	ItEquipment
Label	Beschrieb
Documentation	langer beschrieb
Balance type	debit ▼
Period type	instant ▼
<b>Wider relationship</b>	
- PropertyPlantAndEquipment	
<button>Select</button>	
<b>Narrower relationships</b>	
<button>Add</button>	
<button>Save</button>	<button>Cancel</button>

# Different types of anchoring

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## › Combinations



- › "Share capital and share premium" does not have a corresponding ESEF taxonomy concept.
- › These concepts are represented by two different concepts: "Issued capital" and "Share premium".
- › The extension concept created would be anchored to "Equity" as the closest wider in accounting meaning ESEF taxonomy concept.
- › Since it is a combination of two existing concepts, in the ESEF taxonomy, it needs to be also anchored to each of the component narrower core taxonomy concepts indicating that it is wider than them.
- › Note that if one of the narrower concepts is insignificant, it is not necessary to anchor to it according to the rules.

Name	ShareCapitalAndSharePremium
Label	Beschrieb
Documentation	Langer Beschrieb
Balance type	credit
Period type	instant
<b>Wider relationship</b>	
- Equity	
Select	
<b>Narrower relationships</b>	
- IssuedCapital	
- SharePremium	
Add	
Save	Cancel



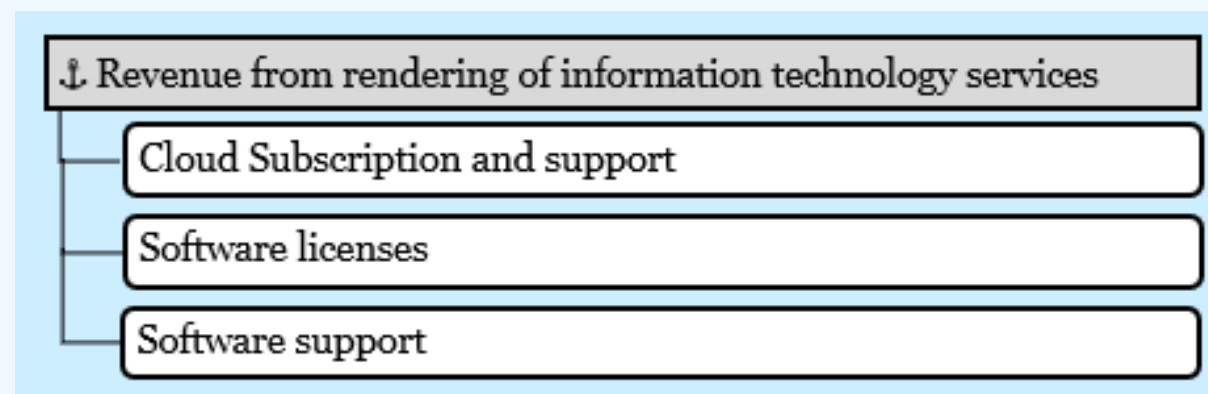
# Different types of anchoring

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## › Subtotal (no anchoring necessary)

Revenue		£m
Cloud Subscription and support		3,423
Software licenses	4,101	
Software support	<u>12,323</u>	
Software licences and support		<u>16,424</u>
Total revenue		19,847

## › Own extension concept but no anchoring necessary, because a subtotal of already anchored elements



Name  
SoftwareLicencesAndSupport

Label  
Beschrieb

Documentation  
ausführlicher Beschrieb

Balance type  
credit ▼

Period type  
instant ▼

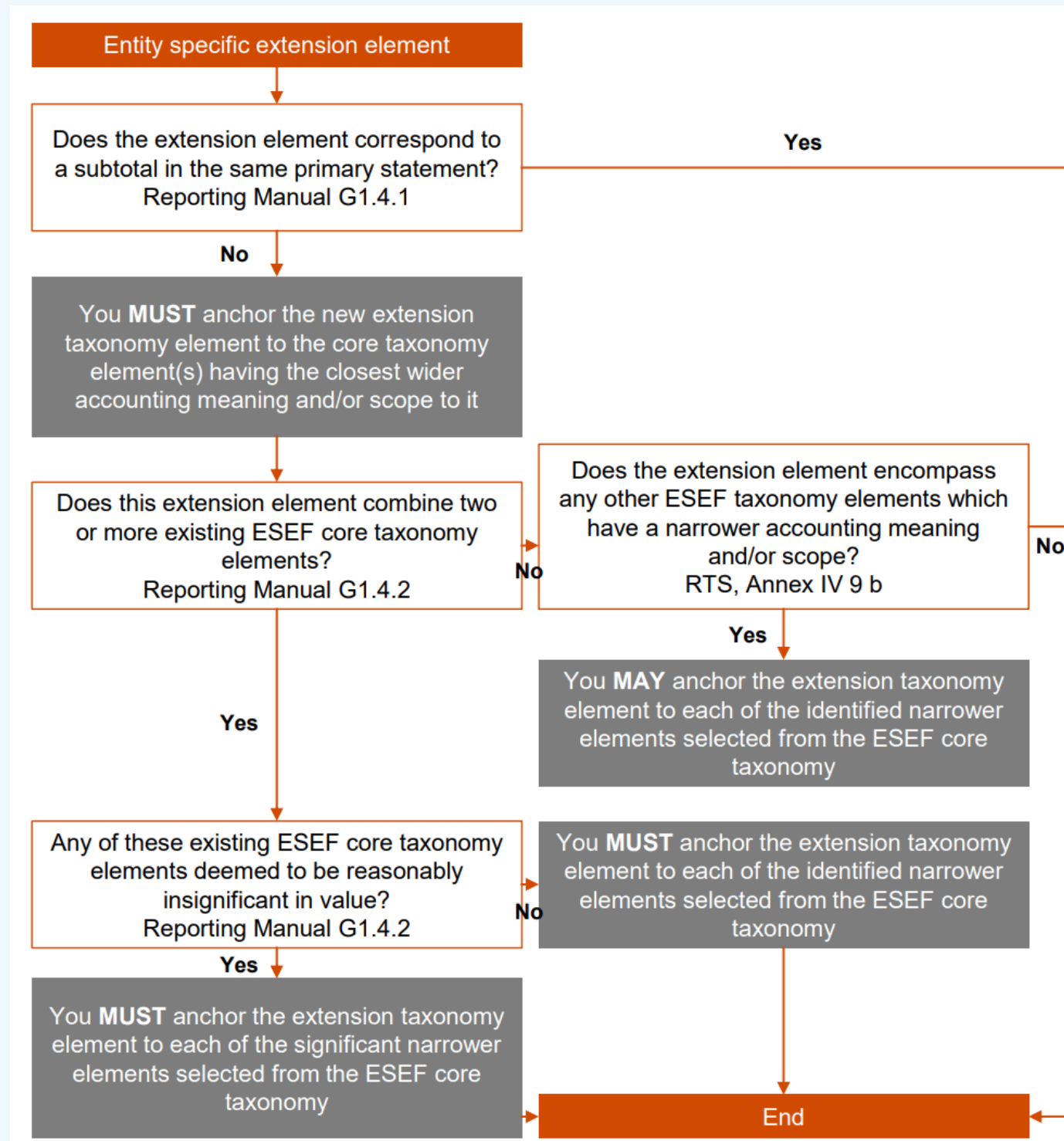
Wider relationship  
Select

Narrower relationships  
Add

Save Cancel

# Decision tree

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Source: PwC UK