ANNEX IV

Marking up and filing rules

1. 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.

2. Issuers shall identify themselves in the Inline XBRL instance document using ISO 17442 legal entity identifiers on the XBRL context entity identifiers and schemes.

3. When marking up disclosures, issuers shall use the core taxonomy element with the closest accounting meaning to the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, issuers should select the element with the narrowest accounting meaning and/or scope.

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.

5. 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.

6. 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.

7. To identify to which part of the financial statements the markups relate, 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 the Table 1.

Table

Element names, labels and prefixes of the root elements

Prefix	Element name	Label
ifrs-full	StatementOfFinancial PositionAbstract	Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position
ifrs-full	IncomeStatement Abstract	Profit or loss placeholder - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately
ifrs-full	StatementOfCompre hensiveIncomeAbstract	Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and other comprehensive income statements are combined in a single statement

Prefix	Element name	Label
ifrs-full	StatementOfCash FlowsAbstract	Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows
ifrs-full	StatementOfChangesIn EquityAbstract	Statement of changes in equity placeholder - this item MUST be used as a starting point for the statement of changes in equity
esef_cor	NotesAccountingPolicies AndMandatoryTags	Notes, accounting policies and mandatory core taxonomy elements place- holder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements

The dedicated root taxonomy elements shall also be included in the XBRL taxonomy files prepared by ESMA.

8. 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.

9. 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. In particular:

   (a) 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. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the target of the relationship;

   (b) the issuer may anchor the extension taxonomy element to the core taxonomy element or elements having the closest narrower accounting meaning and/or scope to that extension taxonomy element concerned. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element or elements concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the source of the relationship or relationships. 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 except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.

10. Notwithstanding point 9, 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.

11. Issuers shall ensure that the data type and period type of a taxonomy element used to mark up a disclosure reflects 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.

12. When marking up disclosures, 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.

13. When marking up disclosures, issuers shall use non-numeric taxonomy elements in a way that it marks up all disclosures that match the definition of the respective element. Issuers shall not apply the markups only partially or selectively.

14. Issuers shall ensure that the Inline XBRL instance document does not contain executable code.

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