

ANNEX V

XBRL taxonomy files

XBRL taxonomy files published by ESMA shall:

- (a) identify, as XBRL elements, all core taxonomy elements;
 - (b) set attributes of core taxonomy elements following their type as prescribed in Annex I;
 - (c) provide the human readable labels, as set out in the Table of Annex VI, documenting the meaning of the core taxonomy elements as well as references;
 - (d) define structures facilitating browsing of taxonomy content and understanding of the definition of a core taxonomy element in the context of other core taxonomy elements;
 - (e) define relationships that allow issuers to anchor extension taxonomy elements to core taxonomy elements;
 - (f) be valid according to XBRL 2.1. specifications, XBRL Dimensions 1.0 specifications and be packaged according to the Taxonomy Packages specifications as set out in Annex III;
 - (g) contain the technical information necessary for developing IT solutions supporting the production of harmonised annual financial reports;
 - (h) identify to which periods they refer.
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