

Transparency Directive

## Chapter 1

# Commission Delegated Regulation (EU) 2019/815

## Article 4 Marking up IFRS consolidated financial statements

(1) Where annual financial reports include IFRS consolidated financial statements, issuers shall mark up those consolidated financial statements.

(2) Issuers shall, as a minimum, mark up the disclosures specified in Annex II where those disclosures are present in those IFRS consolidated financial statements.

(3) Issuers may mark up disclosures presented in IFRS consolidated financial statements other than those set out in paragraph 2.

(4) For markups set out in paragraphs 1, 2 and 3, issuers shall use the XBRL markup language and shall use one of the taxonomies permitted for the applicable financial year in paragraph 5. Where, in accordance with point 4 of Annex IV, it is not appropriate to use elements in a permitted taxonomy, issuers shall create extension taxonomy elements as provided for in Annex IV.

(5) The permitted taxonomies are:

(a) for financial years beginning on or after 1 January 2021 but before 1 January 2022:

- (i) the core taxonomy;
- (ii) the ESEF 2020 taxonomy;
- (iii) the UKSEF 2021 taxonomy;
- (iv) the UKSEF 2022 taxonomy; and
- (v) the ESEF 2021 taxonomy;

(b) for financial years beginning on or after 1 January 2022 :

- (i) the UKSEF 2022 taxonomy; and
- (ii) the ESEF 2021 taxonomy.