

Transparency Directive

Chapter 1

Commission Delegated Regulation (EU) 2019/815



Article 5 Marking up other parts of the annual financial reports

(1) Issuers incorporated in the United Kingdom may mark up all parts of their annual financial reports other than those set out in Article 4 if they use the XBRL markup language and a taxonomy specific to those parts and that taxonomy is provided in the United Kingdom.

(2) Issuers incorporated in third countries shall not mark up any parts of their annual financial reports other than IFRS consolidated financial statements.