

Transparency Directive

## Chapter 1

# Commission Delegated Regulation (EU) 2019/815

ANNEX I Legend for Tables 1 and 2 of  
Annex II, and for the Tables of Annexes IV  
and VI

DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
text block	denotes that the element type is a block of text; it is used to mark up larger pieces of information, such as notes, accounting policies or tables; text blocks are non-numeric line items
text	denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items
yyyy-mm-dd	denotes that the element type is a date; these elements are line items and non-numeric
X	denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items
X.XX	denotes that the element type is a decimalised value (such as a percentage or a "per share" value); these elements are numeric line items
shares	denotes that the element type is a number of shares; these elements are numeric line items
table	denotes the beginning of a structure represented by a table where rows and columns contribute to definition of an financial concept on their intersection
axis	denotes a dimensional property in a tabular structure
member	denotes a member of a dimension on an axis
guidance	denotes an element that supports browsing of taxonomy content
role	denotes an element representing a section of a taxonomy, e.g. statement of financial position, income statement, each individual note, etc.
abstract	denotes a grouping element or a header

instant or duration	denotes that the monetary value represents a stock (if instant) or a flow (if duration)
credit or debit	denotes the "natural" balance of the disclosure
esef_cor	(1) The definition of esef_cor is replaced by the following: "prefix applied in the Tables of Annex IV and VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2019-03-27/esef_cor";
esef_all	(2) the definition of esef_all is replaced by the following: prefix applied in the Table of Annex VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2019-03-27/esef_all";
esma_technical	prefix applied in the Table of Annex VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/ext/technical"
ifrs-full	(3) the definition of ifrs-full is replaced by the following: "prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace http://xbrl.ifrs.org/taxonomy/2019-03-27/ifrs-full".