Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019 amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format (Text with EEA relevance)

COMMISSION DELEGATED REGULATION (EU) 2019/2100

of 30 September 2019

amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC[(1)], and in particular Article 4(7) thereof,

Whereas:

(1) Commission Delegated Regulation (EU) 2019/815[(2)] specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109/EC, to be used for the preparation of annual financial reports by issuers. Consolidated financial statements included therein are prepared either in accordance with International Accounting Standards, which are commonly referred to as International Financial Reporting Standards (‘IFRS’), adopted pursuant to Regulation (EC) No 1606/2002 of the European Parliament and of the Council[(3)], or in accordance with IFRS as issued by the International Accounting Standards Board (IASB) which are considered as equivalent to IFRS adopted pursuant to Regulation (EC) No 1606/2002 based on Commission Decision 2008/961/EC[(4)].

(2) The core taxonomy to be used for the single electronic reporting format is based on the IFRS Taxonomy and is an extension of it. The IFRS Foundation annually updates the IFRS Taxonomy to reflect, amongst other developments, the issuance of new or the amendment of existing IFRS, the analysis of disclosures commonly reported in practice, or improvements to the IFRS Taxonomy's general content or technology. Therefore, it is necessary to update the regulatory technical standards in order to reflect the relevant changes in the IFRS Taxonomy.

(3) Delegated Regulation (EU) 2019/815 should therefore be amended accordingly.

(4) This Regulation is based on the draft regulatory technical standard submitted by the European Securities and Markets Authority to the Commission,

HAS ADOPTED THIS REGULATION:

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2019/2100. (See end of Document for details)

Article 1

Amendments to Delegated Regulation (EU) 2019/815

Delegated Regulation (EU) 2019/815 is amended as follows:

(1) Annex I is amended in accordance with Annex I to this Regulation;

(2) Annex II is amended in accordance with Annex II to this Regulation;

(3) Annex VI is amended in accordance with Annex III to this Regulation.

Article 2

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply to annual financial reports containing financial statements for financial years beginning on or after 1 January 2020.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 September 2019.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX I

Annex I is amended as follows:

(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”;

(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”;

(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”.

ANNEX II

In Annex II, Table 2 is replaced by the following:

Label	**Type**	**References to IFRSs**
Name of reporting entity or other means of identification	text	IAS 1 51 a
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1 51 a
Domicile of entity	text	IAS 1 138 a
Legal form of entity	text	IAS 1 138 a
Country of incorporation	text	IAS 1 138 a
Address of entity's registered office	text	IAS 1 138 a
Principal place of business	text	IAS 1 138 a
Description of nature of entity's operations and principal activities	text	IAS 1 138 b
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 1 138 c, IAS 24 13
Length of life of limited life entity	text	IAS 1 138 d

Statement of IFRS compliance [text block]	text block	IAS 1 16
Explanation of departure from IFRS	text	IAS 1 20 b, IAS 1 20 c
Explanation of financial effect of departure from IFRS	text	IAS 1 20 d
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1 25
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1 25
Explanation of why entity not regarded as going concern	text	IAS 1 25
Description of reason for using longer or shorter reporting period	text	IAS 1 36 a
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1 36 b
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1 41
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1 125, IFRIC 14 10
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1 125
Dividends recognised as distributions to owners per share	X.XX duration	IAS 1 107
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 1 137 a, IAS 10 13
Dividends proposed or declared before financial statements authorised for issue but not recognised as	X.XX duration	IAS 1 137 a

distribution to owners per share		
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1 10 e
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1 10 e
Disclosure of allowance for credit losses [text block]	text block	IAS 1 10 e
Disclosure of auditors' remuneration [text block]	text block	IAS 1 10 e
Disclosure of authorisation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of available-for-sale financial assets [text block]	text block	IAS 1 10 e - Expiry date 2021-01-01
Disclosure of basis of consolidation [text block]	text block	IAS 1 10 e
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
Disclosure of borrowings [text block]	text block	IAS 1 10 e
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1 10 e
Disclosure of cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
Disclosure of changes in accounting policies,	text block	IAS 8 Accounting policies