IFRS Foundation

Using the IFRS digital taxonomies

The taxonomy architecture

AT A GLANCE

The IFRS digital taxonomies are structured digital classification systems—the IFRS Accounting Taxonomy and the IFRS Sustainability Disclosure Taxonomy. The IFRS digital taxonomies comprise the elements (including their descriptions, properties, relationships and the data model) that can be used to facilitate reporting of quantitative and qualitative information included in general purpose financial reports. They represent a fundamental shift towards standardised, machine-readable financial reporting that enhances transparency, comparability and efficiency in global capital markets. These taxonomies enable consistent digital reporting across jurisdictions, reducing complexity for multinational entities while providing investors and regulators with structured, comparable data that supports informed decision-making.

To successfully implement and use the IFRS digital taxonomies, software vendors and system owners need a comprehensive technical understanding of the taxonomies' underlying architecture. This guide serves as the essential technical reference for understanding how the IFRS digital taxonomies translate IFRS Standards into a structured digital format using eXtensible Business Reporting Language (XBRL), and provides the detailed guidance necessary for developing XBRL-enabled solutions and implementing robust digital filing systems.

The guide demonstrates how digital reporting developed by the IFRS Foundation (Foundation) is modelled and organised into a taxonomy architecture that mirrors the familiar structure of IFRS Standards. This Standards-based approach ensures that software applications can properly interpret and process the taxonomy content, facilitating consistent and accurate digital financial reporting across jurisdictions.

This guide describes the technical design decisions made in developing the IFRS digital taxonomies. Built on the XBRL specifications as a baseline, these decisions are implemented by the IFRS Foundation and reviewed by the IFRS Taxonomy Consultative Group.

This guide provides the technical foundation necessary for successful implementation of the IFRS digital taxonomies, including understanding the overall taxonomy architecture for software development, implementing digital filing systems, designing taxonomy extension capabilities and ensuring technical compliance with IFRS disclosure requirements.

IFRS digital taxonomies can be implemented in a digital filing system in various ways. To realise the full benefits of digital financial reporting, software vendors and digital filing systems owners should implement the IFRS digital taxonomies in a manner that follows instructions enclosed in this guide. This guide will help readers understand the architecture used in IFRS digital taxonomies and its content for the purposes of preparing general purpose financial reports in a digital format.

Contents

INTRODUCTION

1 The IFRS Foundation (Foundation) is responsible for developing and maintaining the **IFRS digital taxonomies** alongside **IFRS Standards**.

2 The IFRS digital taxonomies include:

(a) the IFRS Accounting Taxonomy developed by the International Accounting Standards Board (IASB); and

(b) the IFRS Sustainability Disclosure Taxonomy developed by the International Sustainability Standards Board (ISSB).

3 The IFRS digital taxonomies facilitate the publishing of **general purpose financial reports** prepared in accordance with IFRS Standards in a machine-readable, structured data format. The IFRS Accounting Taxonomy and the IFRS Sustainability Disclosure Taxonomy are intended to be used together. However, they have been designed as distinct and separate taxonomies, meaning the use of one taxonomy is not dependent on the use of the other.

4 The objective of this guide is to describe how the content of the IFRS digital taxonomies is represented using the **eXtensible Business Reporting Language** (XBRL®) Standard.[1] The guide includes information about:

(a) the modelling approach applied to represent the financial reporting content in the IFRS digital taxonomies; and

(b) the structure of the IFRS digital taxonomies, including details of how taxonomies are organised into modular components such as schemas, **entry points** and linkbases.

5 The intended audience of this document is technical experts familiar with the concepts of data modelling and the XBRL Standard. This guide provides the technical background necessary to understand the IFRS digital taxonomies.

6 The Foundation provides further supporting and educational materials to aid understanding and use of the IFRS digital taxonomies, including a preparer's guide and a regulator's guide.

1 XBRL is a trademark of XBRL International, Inc. All rights reserved.

SECTION 1—REPORTING CONTENT

7 The content of the IFRS digital taxonomies includes elements that reflect the presentation and disclosure requirements of IFRS Standards. The content also includes elements that reflect the accompanying materials to IFRS Standards (implementation guidance and illustrative examples) and common reporting practice.

IFRS Standard-based modelling approach

8 The IFRS Standard-based modelling approach is reflected in the organisation of the IFRS digital taxonomies into a hierarchy of sub-folders. Within each of these sub-folders, extended link roles (ELRs) are used as structural components that group related taxonomy content into logical presentation groups, with each ELR identified by a unique six-digit number and a descriptive label.

9 Organising taxonomy content into a hierarchy of sub-folders enables both human navigation and machine processing, with each ELR typically corresponding to specific financial statement components or related groups of disclosure requirements from IFRS Standards. For example:

(a) ELRs in the IFRS Accounting Taxonomy related to IFRS 1 *First-time Adoption of International Financial Reporting Standards* are located in the folder */full_ifrs/linkbases/ifrs_1*; and

(b) ELRs in the IFRS Sustainability Disclosure Taxonomy related to IFRS S2 *Climate-related Disclosures* are located in the folder */ifrs_sds/linkbases/ifrs_s2*.

10 The IFRS digital taxonomies include additional content that helps taxonomy users to understand the meaning of elements and navigate the IFRS digital taxonomies effectively. For example, elements have labels and references to IFRS Standards that help taxonomy users to understand the meaning of each element. The IFRS digital taxonomies also include navigational content, such as presentation group headings ('abstract elements') that provide logical structure and organisation within each ELR, making it easier for taxonomy users to locate and understand related concepts.

Annual IFRS digital taxonomies compilations

11 Compilations of an IFRS Taxonomy are usually published annually, reflecting updates issued in the preceding year. For example, the IFRS Accounting Taxonomy is generally published in the first quarter of each year as a comprehensive compilation of all IFRS Accounting Taxonomy Updates issued in the preceding cycle. If no IFRS Taxonomy Updates were issued—due to a lack of major content changes or technological advancements—an annual taxonomy might not be published.

12 If an annual taxonomy is published, it is not subject to public consultation because feedback and amendments are already incorporated during the consultation process for each IFRS Taxonomy Update, ensuring the release reflects all relevant changes from the previous year.

Release, issue, effective and expiry dates

13 The release date is the date of publication of an IFRS digital taxonomy. Each updated version of an IFRS digital taxonomy is identified by its release date, which appears in the file names of the root folder, core schema and XBRL files. This practice supports version control.

14 Every element has an issue date, which is located in that taxonomy's reference linkbase, reflecting the date the related IFRS Standard was issued. For the:

(a) IFRS Accounting Taxonomy—an element's issue date reflects the date the IASB issued the most recent version of the related IFRS Accounting Standard. When IFRS Accounting Taxonomy Updates are issued, proposed elements' issue dates correspond to the date the IASB issued the new or amended IFRS Accounting Standard that gave rise to that proposed element.

(b) IFRS Sustainability Disclosure Taxonomy—an element's issue date reflects the date the most recent IFRS Sustainability Disclosure Standard associated with that element was issued. For example, in the IFRS Sustainability Disclosure Taxonomy 2024, elements had an issue date of '2023-06-26' because the ISSB issued IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 on that date.

15 Elements relating to presentation and disclosure requirements that are not yet effective include a reference note—*Effective YYYY-MM-DD*—denoting the element's effective date. These reference notes are included in the IFRS digital taxonomies' reference linkbases.

16 Similarly, new or amended IFRS Standards might supersede an existing IFRS Standard in whole or in part. Elements relating to presentation and disclosure requirements that will later expire include a reference note—*Expiry date YYYY-MM-DD*—denoting the element's expiry date.

17 Elements are typically deprecated from the IFRS digital taxonomies in the event of:

(a) superseded IFRS Standards—the Foundation might deprecate an element if a new or amended IFRS Standard supersedes an existing presentation or disclosure requirement. For example, elements with requirements or examples that were not carried forward from IAS 1 *Presentation of Financial Statements* to IFRS 18 *Presentation and Disclosure of Financial Statements* are deprecated after the effective date of IFRS 18.

(b) general improvements, corrections and other refinements—the Foundation might deprecate an element to enhance the modelling of disclosures, correct errors within the taxonomy structure or concept definition, eliminate redundancy, improve clarity or ensure consistency with updated modelling policies set by the Foundation.

18 Starting with IFRS digital taxonomies released in 2025, all deprecated elements and their relationship networks have been removed from the IFRS digital taxonomies files because the Foundation no longer recommends their use.

Delayed deprecation

19 In some cases, new or amended IFRS Standards do not require an entity to restate comparative information—that is, an entity need not restate information reported in a period before the transition to the new or amended IFRS Standard. Consequently, entities might need to tag such non-restated comparative information using elements related to the superseded presentation and disclosure requirements.

20 In 2023, the Foundation updated its policy for deprecating elements related to superseded IFRS Standards to help entities to tag reported information consistently. This updated policy states the Foundation will:

(a) not immediately deprecate the elements related to a superseded IFRS Standard if the new or amended IFRS Standard permits or requires a transition approach in which an entity is not required to restate comparative information.

(b) retain the elements related to a superseded IFRS Standard for three years after the new or amended IFRS Standard becomes effective. The Foundation chose this three-year retention period because:

(i) some jurisdictions require disclosure of two years of comparative information; and

(ii) some entities might have a reporting period of more than 12 months in some cases.

(c) include a reference note—*Expired YYYY-MM-DD*—to clarify the status of elements retained for transition purposes. This reference note signals that, in a future IFRS digital taxonomy, the element and its associated relationship networks (presentation, calculation, and definition linkbases) will be removed. This note helps taxonomy users to anticipate the element's phase-out and adjust reporting processes accordingly.

Dual referencing

21 If a preparer needs to tag financial information that corresponds to a superseded IFRS Standard using a concept that was included in previous versions of the IFRS digital taxonomies but is no longer present in the latest version (see 'Delayed deprecation'), the Foundation recommends importing both:

(a) the latest version of the IFRS digital taxonomy; and

(b) the most recent version of the IFRS digital taxonomy that included the required concept.

22 The preparer should then use the element from that earlier IFRS digital taxonomy to tag the disclosed information.[2]

23 This approach of dual referencing ensures that the **tagging** accurately reflects the nature and context of the disclosed information. It avoids misleading tagging or excessive use of **extension elements**, which might occur if preparers tagged information using the latest version of the IFRS digital taxonomies only. Dual referencing helps to maintain data continuity, helping users of **digital financial reports** to maintain trend analysis and comparability over time.

24 When applying dual referencing, preparers must take care to avoid conflicts caused by importing taxonomy components that rely on outdated XBRL specifications or legacy structures, such as earlier Data Type Registry definitions, calculation linkbase specification, enumeration linkroles or other content revised in later releases of the IFRS digital taxonomies. The architecture should enforce compatibility checks so that all referenced versions align with current specifications and validation requirements.

25 If such dual referencing is not permitted, preparers should use extension elements to tag the related content.

2 Elements from earlier versions of the IFRS digital taxonomies will be distinguished, at an XBRL technology level, from concepts corresponding to the more recent release of an IFRS digital taxonomy by the 'namespace' associated with the element.

SECTION 2—STRUCTURE OF THE IFRS DIGITAL TAXONOMIES

Taxonomy package and taxonomy metadata

26 For ease of use, the set of files expressing the IFRS digital taxonomies are published as a 'taxonomy package' file for each IFRS digital taxonomy.[3] A taxonomy package is an archive file containing all the relevant files and folders that make up that particular IFRS digital taxonomy release, along with documentation about the content of an IFRS digital taxonomy through use of the XBRL Taxonomy Packages 1.0 (TP 1.0) specification.

27 Key metadata information is embedded within each taxonomy package and is accessible through TP 1.0 specification-enabled software or by directly navigating to the file located at *{Taxonomy name}/META-INF/taxonomyPackage.xml*. This metadata file contains key information, including:

(a) a taxonomy identifier—such as the name, description and identifier used for the IFRS digital taxonomy;

(b) author information—identifying the Foundation as the taxonomy publisher;

(c) the entry points—defining the available schema entry points for different reporting frameworks modules; and

(d) additional information—such as the license, publishing date and version information.

28 XBRL tools utilising the TP 1.0 specification can automatically remap absolute hyperlinks to local versions of the IFRS digital taxonomies' schemas through parsing the *catalog.xml* file included in the taxonomy package. This remapping mechanism, as defined by the OASIS 'XML Catalogs' specification and adopted in the XBRL Taxonomy Packages 1.0 specification, allows taxonomy users to work with a locally cached copy of the IFRS digital taxonomies (that is, offline use) while maintaining the absolute path references required for proper taxonomy validation. This approach improves performance and reduces dependency on internet connectivity or availability of the IFRS XBRL online repository.

Folder and file structure

29 The expression of the IFRS digital taxonomies under the XBRL Standard are each divided into sets of individual files and folders—the taxonomy structure (or architecture).

30 The entry points for the IFRS digital taxonomies indicate intended groupings of contents available for taxonomy users to use for specific purposes, such as viewing the contents of a taxonomy or preparing report files.

31 The latest IFRS digital taxonomies feature 'essential' entry points (please refer to XBRL schemas containing 'ext' suffix in the file name), which are intended to provide a base from which to extend the IFRS digital taxonomies. These entry points contain only the necessary components most likely to be extended by filers—such as all core concepts, labels and references—while omitting presentation structures.[4]

32 For all IFRS digital taxonomies published from 2022, the Foundation has referenced Data Type Registry (DTR) 1.1.[5] The Foundation expects any filings that are prepared using IFRS digital taxonomies from 2022 onwards to align with DTR 1.1 as relevant—for example, if they define extension elements using DTR data types.

3 See the XBRL Standard Taxonomy Packages 1.0.

4 For more information related to characteristics of the additional entry points please refer to IFRS® Accounting Taxonomy 2021—Update 2 *Technology Update*.

5 The XBRL Data Type Registry (DTR) provides a centralised list of common data types to be used in XBRL taxonomies, such as the IFRS Accounting Taxonomy, which go beyond the data types provided in the base XBRL specification.

33 Figure 1 illustrates key folders and files in the IFRS Accounting Taxonomy as an example. For a detailed breakdown of the IFRS digital taxonomies files, see Appendix A.

Figure 1—An example of the folder structure of an annual IFRS Accounting Taxonomy package

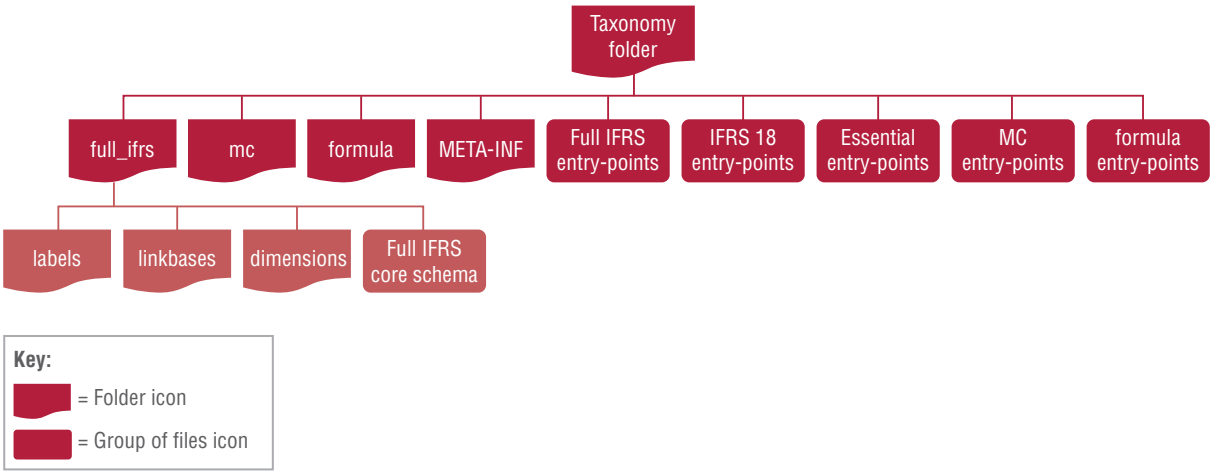


Table 1—Key folders and files in the IFRS digital taxonomies

Folder/file	Purpose
META-INF/taxonomyPackage.xml	Taxonomy Packages manifest file (information about taxonomy, entry points).
META-INF/catalog.xml	OASIS XML Catalog for URL remapping (offline/alternative resolution).
[framework]/	Core IFRS content for a given framework, e.g. ifrs_full or ifrs_sds.
[framework]_entry_point_YYYY-MM-DD.xsd	*https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs_sds/ifrs_sds-cor_YYYY-MM-DD.xsd*. Main entry point for a given framework—for example, full_ifrs_entry_point_2025-03-27.xsd.
[framework]_entry_point_ext_ YYYY-MM-DD.xsd	Essential entry point for a given framework.
for_[framework]_entry_point_ext_ YYYY-MM-DD.xsd	Formula entry points related to a given framework.
[framework]/dimensions/	Contain dimensional definitions and related role schemas.
[framework]/labels/	Contain label, documentation and implementation guidance linkbases.
[framework]/linkbases/[standard_ name]	Contain presentation, definition, calculation, references, generic linkbases and related role schemas for a given IFRS Standard.

34 The file names contain the IFRS digital taxonomy's release date for file versioning purposes. Details about folders, their contents and naming guidelines are provided in Appendix A. The IFRS Accounting Taxonomy 2025 also reflects presentation and disclosure requirements related to early application of IFRS 18. For comprehensive information on how this structure integrates within the IFRS Accounting Taxonomy package, please see Appendix B.

Canonical URLs and taxonomy package remapping

35 The uniform resource locator (URL) used in the IFRS digital taxonomies begins with *https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/* and is followed by text that reflects the file and folder structures described in Appendix A.

36 Table 2 provides examples of the absolute URL paths used for the IFRS digital taxonomies. Absolute URL paths defined within the IFRS digital taxonomies can be remapped automatically using meta information found in catalog.xml, which is included as part of the TP 1.0 specification.

37 The Foundation uses HTTPS (instead of HTTP) addresses for the IFRS digital taxonomies for hosting the XBRL files and in the canonical entry points.

Table 2—Examples of absolute URL paths for the IFRS digital taxonomies

File	Absolute path
Full IFRS core schema	*https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/full_ifrs-cor_YYYY-MM-DD.xsd*
English-language label linkbase for full IFRS Accounting Standards	*https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/labels/lab_full_ifrs-en_YYYY-MM-DD.xml*
IFRS 17 *Insurance Contracts* presentation linkbase	*https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_ifrs/linkbases/ifrs_17/pre_ifrs_17_YYYY-MM-DD_role-836600.xml*
IFRS Sustainability Disclosure Standards core schema	*https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs_sds/ifrs_sds-cor_YYYY-MM-DD.xsd*

38 The XBRL packages for the IFRS digital taxonomies are available for download from the Foundation's website. Commercial use of the IFRS digital taxonomies files, including incorporation into software products, data services or other commercial applications, requires prior written permission and a commercial licence from the Foundation. Taxonomy users should contact licenses@ifrs.org before any commercial use.

39 The Foundation recommends software vendors not amend the IFRS digital taxonomies' files.[6] Reference IFRS digital taxonomies' files by absolute paths to prevent taxonomy users from inadvertently making file changes by extending the IFRS digital taxonomies.

40 The Foundation strongly recommends that schema files for general use are cached locally to avoid dependency on the files hosted by the Foundation. The Foundation advises using the remapping information within taxonomy software to allow absolute paths to be used with local copies of the IFRS digital taxonomies.

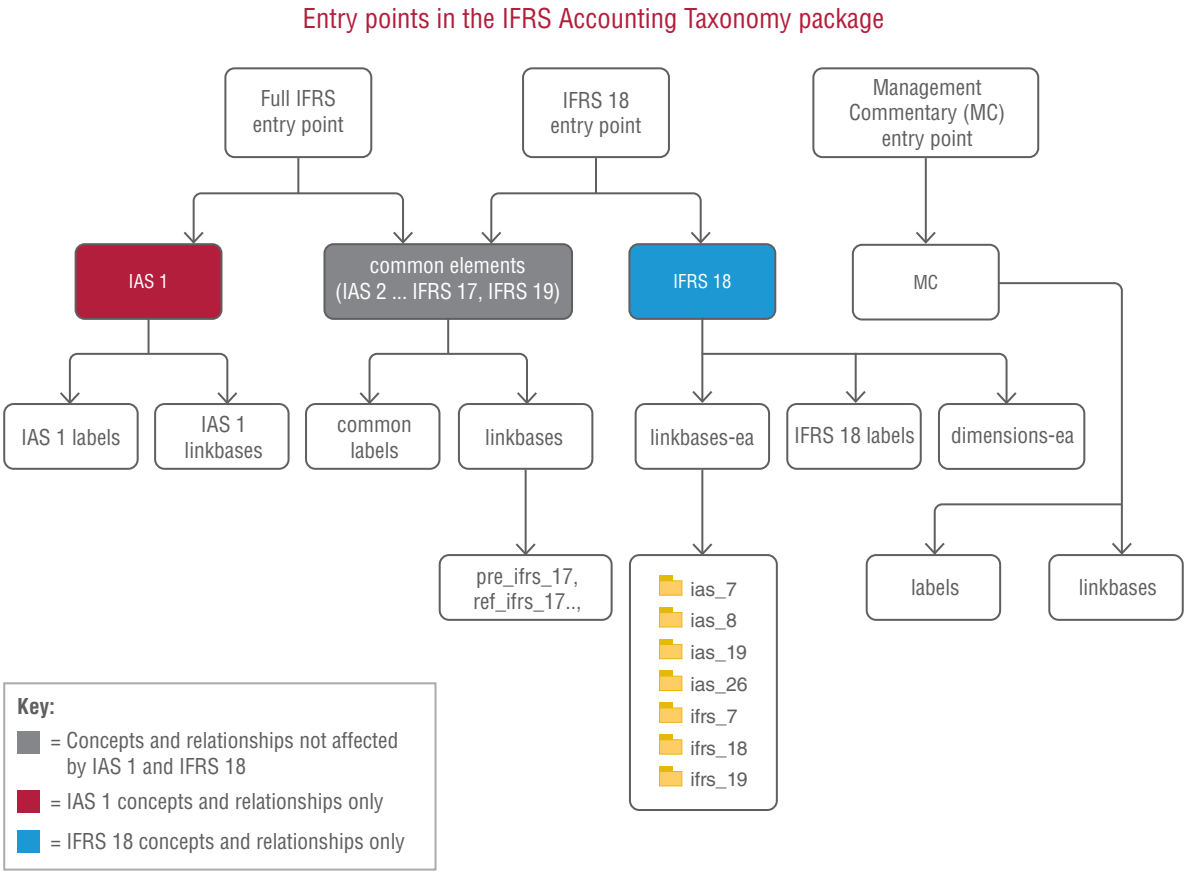
6 The **Terms and Conditions of use – IFRS Taxonomy materials document**, which is published on the Foundation website, describes permitted use of the IFRS digital taxonomies.

41 The Foundation recommends not changing the names of the IFRS digital taxonomies' files and always specifying the version of the IFRS digital taxonomies' files in use.

Discoverable Taxonomy Set (DTS) and entry-point schemas

42 The Foundation provides entry-point schemas that serve as the starting point for the XBRL DTS discovery process. The entry-point schemas used in the IFRS digital taxonomies are examples that illustrate how the IFRS digital taxonomies are structured and accessed.[7] Figure 2 illustrates an example of entry-point schemas used in the IFRS Accounting Taxonomy 2025.

Figure 2—Illustration of the parts included with each entry point in the IFRS Accounting Taxonomy



43 Every *linkbaseRef* and import to other required schemas is explicitly specified within these main entry-point schemas, such as *full_ifrs_entry_point_YYYY-MM-DD.xsd*. This specification enables taxonomy users to understand which components are included in individual entry points.

44 The XBRL Standard's DTS discovery process can automatically resolve all linkbases by loading each individual file. However, explicitly documenting these references in the main entry-point schema provides clarity about which components are being loaded.

7 For detailed information related to entry-point schemas in existing IFRS digital taxonomies please refer to Appendix A.

45 Figure 3 illustrates an example of an entry-point schema. The core and roles schemas are discovered through locators in *ref_ifrs_17_YYYY-MM-DD.xml*, *pre_ifrs_17_YYYY-MM-DD_role-836600.xml* and *dim_full_ifrs_YYYY-MM-DD_role-903000.xml*. All three linkbases contain *roleRefs* to discover appropriate role schemas.

Figure 3—An excerpt from an entry-point schema referencing different linkbases

```
1.  <annotation>
2.  <appinfo>
3.  <link:linkbaseRef xlink:href="full_ifrs/linkbases/ifrs_17/ref_ifrs_17_YYYY-
    MM-DD.xml" xlink:type="simple" xlink:role="http://www.xbrl.org/2003/role/
    referenceLinkbaseRef" xlink:arcrole="http://www.w3.org/1999/xlink/properties/
    linkbase"/>
4.  <link:linkbaseRef xlink:href="full_ifrs/linkbases/ifrs_17/pre_ifrs_17_YYYY-
    MM-DD_role-836600.xml" link:type="simple" xlink:role="http://www.xbrl.
    org/2003/role/presentationLinkbaseRef" xlink:arcrole="http://www.w3.org/1999/
    xlink/properties/linkbase"/>
5.  <link:linkbaseRef xlink:href="full_ifrs/dimensions/dim_ifrs_YYYY-MM-DD_
    role-903000.xml" xlink:type="simple" xlink:role="http://www.xbrl.org/2003/
    role/definitionLinkbaseRef" xlink:arcrole="http://www.w3.org/1999/xlink/
    properties/linkbase"/>
6.  </appinfo>
7.  </annotation>
```

46 Figure 4 illustrates an example of an entry-point instance document. The instance document contains a *linkbaseRef* for *pre_ias_1_YYYY-MM-DD_role-210000.xml* and *dim_full_ifrs_YYYY-MM-DD_role-903000.xml*, which leads to the discovery of the respective linkbases. Software tools should differentiate between IFRS digital taxonomies' elements, relationships and ELRs, and entity-specific elements. This differentiation is particularly important for visualising taxonomies.

Figure 4—An excerpt from an entry-point schema

```
1.  <?xml version="1.0" encoding="UTF-8"?>
2.  <xbrl xsi:schemaLocation="https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/full_
    ifrs/full_ifrs-cor_YYYY-MM-DD.xsd" xmlns:link="http://www.xbrl.org/2003/
    linkbase" xmlns:xlink="http://www.w3.org/1999/xlink" xmlns="http://www.xbrl.
    org/2003/instance" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:iso4217="http://www.xbrl.org/2003/iso4217">
3.  <link:schemaRef xlink:type="simple" xlink:href="http://www.xbrl.org/2006/ref-
    2006-02-27.xsd"/>
4.  <link:linkbaseRef xlink:href="full_ifrs/linkbases/ifrs_17/pre_ifrs_17_YYYY-
    MM-DD_role-836600.xml" xlink:type="simple" xlink:role="http://www.xbrl.
    org/2003/role/presentationLinkbaseRef" xlink:arcrole="http://www.w3.org/1999/
    xlink/properties/linkbase"/>
5.  <link:linkbaseRef xlink:href="full_ifrs/dimensions/dim_ifrs_YYYY-MM-DD_
    role-903000.xml" xlink:type="simple" xlink:role="http://www.xbrl.org/2003/
    role/definitionLinkbaseRef" xlink:arcrole="http://www.w3.org/1999/xlink/
    properties/linkbase"/>
6.  </xbrl>
```

Namespaces

47 To differentiate elements representing different authoritative sources and to support taxonomy versioning, the IFRS digital taxonomies define XML **namespaces** identified by unique resource identifiers (URIs) for each taxonomy release. Table 3 illustrates how these URIs are structured.

Table 3—Namespace prefixes and namespace URIs

Namespace prefix	Namespace URI	Use
IFRS Accounting Taxonomy		
ifrs-full	https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-full	Main namespace for full IFRS Accounting Standards elements (in which 'YYYY-MM-DD' is the taxonomy release date).
ifrs-mc	https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-mc	Main namespace for IFRS Practice Statement 1 *Management Commentary* elements.
rol_{ias} or {ifrs} or {ifric} or {sic} or {mc}_{"number"}_YYYY-MM-DD	https://xbrl.ifrs.org/role/ifrs/rol_{ias} or {ifrs} or {ifric} or {sic} or {mc}_{"number"}_YYYY-MM-DD	Namespace for the IFRS Accounting Standards' roles schemas. For example, rol_ifrs_17_YYYY-MM-DD.xsd with URI https://xbrl.ifrs.org/role/ifrs/ifrs_17_YYYY-MM-DD_role-836600.
rol_dim	https://xbrl.ifrs.org/role/ifrs/dimensions_YYYY-MM-DD	Namespace for the dimensional roles schema, used in the IFRS Accounting Taxonomy. This namespace is not used for elements.
IFRS Sustainability Disclosure Taxonomy		
ifrs-sds	https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-sds	Main namespace for all IFRS Sustainability Disclosure Standards elements.
ifrs-ibg	https://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/ifrs-ibg	Main namespace for all *Industry-based Guidance on Implementing IFRS S2* Climate-related Disclosures elements.
rol_{ifrs}_{s}{"number"}{ibg}_YYYY-MM-DD	https://xbrl.ifrs.org/role/{ifrs_sds} or {ifrs_ibg}/ifrs_{s}{"number"}{ibg}_YYYY-MM-DD	Namespace for the IFRS Sustainability Disclosure Standards' role schemas. For example, rol_ifrs_s2_YYYY-MM-DD prefix with URI https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s2_YYYY-MM-DD.
rol_dim	https://xbrl.ifrs.org/role/ifrs_sds/dimensions_YYYY-MM-DD	Namespace for the dimensional roles schema, used in the IFRS Sustainability Disclosure Taxonomy. This namespace is not used for elements.

Core and role schemas

48 The IFRS digital taxonomies are built around core schemas that contain the fundamental XBRL element declarations for different reporting frameworks. These core schemas serve as a baseline upon which all other taxonomy components are built, providing the essential element definitions that preparers use to tag their financial and sustainability disclosures.

49 For example, in the IFRS Accounting Taxonomy the primary core schema is *full_ifrs-cor_YYYY-MM-DD.xsd*, which contains XBRL element declarations applicable to IFRS Accounting Standards. Similarly, for the IFRS Sustainability Disclosure Taxonomy the equivalent core schema is *ifrs_sds-cor_YYYY-MM-DD.xsd*, which contains XBRL element declarations applicable to IFRS Sustainability Disclosure Standards.

50 All core schemas in IFRS digital taxonomies include line items, **axes**, **members** and **tables** that represent the reporting concepts, dimensional structures and disclosure requirements found in IFRS Standards. Each core schema is identified by the IFRS digital taxonomy release date—*YYYY-MM-DD*—in both the filename and namespace URI, ensuring version control and enabling software applications to distinguish between releases of the IFRS digital taxonomies. Table 4 provides guidelines for constructing role URIs for ELRs in the IFRS digital taxonomies.

Table 4—Guidelines for role URIs for ELRs

Role URI
IFRS Accounting Taxonomy
https://xbrl.ifrs.org/role/ifrs/{ias} or {ifrs} or {ifric} or {sic} or {mc}_{‘number’}_YYYY-MM-DD_role-{‘unique role number’} (in which ‘YYYY-MM-DD’ is the IFRS Accounting Standard or IFRIC Interpretations issue date relating to the latest taxonomy release date).
https://xbrl.ifrs.org/role/ifrs/ifrs-dim_YYYY-MM-DD_role-{‘unique role number’}—for example, https://xbrl.ifrs.org/role/ifrs/ifrs-dim_YYYY-MM-DD_role-901000.
https://xbrl.ifrs.org/role/{ifrs_sds} or {ifrs_ibg}/{ifrs_s}_{‘number’} or {‘number’ibg}_YYYY-MM-DD_role-{‘unique role number’} (in which ‘YYYY-MM-DD’ is the IFRS Sustainability Disclosure Standards issue date relating to the latest taxonomy release date).
https://xbrl.ifrs.org/role/ifrs_sds/ifrs_sds-dim_YYYY-MM-DD_role-{‘unique role number’}—for example, https://xbrl.ifrs.org/role/ifrs_sds/ifrs_sds-dim_YYYY-MM-DD_role-995000—[995000] Extensible enumeration domain members.

51 Element names (QNames) and identifiers (IDs) in the IFRS digital taxonomies are assigned in accordance with naming conventions set by the Foundation. Once assigned, element names and IDs are not updated to reflect changes in taxonomy terminology or element labels; they remain stable to support consistent mapping. Element names and IDs should not be used to infer the accounting meaning of an element and should be treated as technical identifiers only.

52 In XBRL-based reporting, element names in the IFRS digital taxonomies are intentionally designed to remain stable across taxonomy releases, even as labels, references or other metadata might be updated to reflect improvements or changes in IFRS Standards. This stability means that, from the perspective of a preparer or a user of digital financial reports, an element with the same name in two different taxonomy versions can be relied upon to represent the same underlying concept, even though the technical XML element definitions might vary between releases. As a result, preparers can efficiently 'roll forward' their tagging from one reporting period to the next and users of digital financial reports—such as analysts or regulators—can confidently build time series and perform comparative analysis, knowing that the element name consistently identifies the same reporting concept across periods.

Structuring IFRS Standards in the IFRS digital taxonomies

53 All IFRS Standards that contain presentation and disclosure requirements are represented in the IFRS digital taxonomies. The content of IFRS Standards and related common reporting practice is structured in the IFRS digital taxonomies using two principal approaches:

(a) hierarchical (list-based) organisation; and

(b) dimensional structures based on logical tables and axes, in line with the XBRL Dimensions specification.

Hierarchical (list-based) organisation

54 The most common structural approach used in the IFRS digital taxonomies is hierarchical organisation, as represented in the presentation linkbase. In this structure, elements are arranged in parent–child relationships, as defined in XBRL 2.1 specification. Parent elements are typically more general and provide context to the more specific child elements with which they are linked.

55 If additional structure is required, items such as axes (dimensions) or calculation relationships are implemented by defining corresponding relationships in the definition and calculation linkbases. Each relationship type is organised using the appropriate XBRL linkroles, ensuring that both dimensional and arithmetic structures are clearly defined in the IFRS digital taxonomies.

56 An example of hierarchical organisation is shown in Table 5 in the extended link role (ELR) '[520000] Statement of cash flows, indirect method'. This approach is used for most statements and notes in the IFRS digital taxonomies.

Table 5—A hierarchical organisation of 'Statement of cash flows, indirect method'

[520000] Statement of cash flows, indirect method
Statement of cash flows [abstract]
Cash flows from (used in) operating activities [abstract]
Profit (loss)
Adjustments to reconcile profit (loss) [abstract]
Adjustments for income tax expense
Adjustments for finance costs
Adjustments for decrease (increase) in inventories
…
Cash flows from (used in) investing activities [abstract]
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities

Dimensional (table- and axis-based) organisation

57 The other principal structuring technique used in the IFRS digital taxonomies is the use of logical tables (cubes) and axes (dimensions), as defined in XBRL Dimensions 1.0 specification. Each axis can be associated with a set of line items through a table, thereby creating a dimensional structure. The IFRS digital taxonomies contain two types of axes:

(a) 'applied' axes—which are dimensions that have explicit relationships to line items defined within tables in the IFRS digital taxonomies. These axes are typically applicable to a limited set of line items and represent breakdowns for specific predictable items of information required by disclosure requirements.

(b) 'for application' axes—which are dimensions that do not have explicit relationships to line items within the IFRS digital taxonomies. These axes are generally applicable to a broad range of line items, representing disaggregations that entities might provide for many different items of information as permitted or required by IFRS Standards. In the IFRS digital taxonomies, these axes are defined as dimensional components within ELRs numbered between [990000]–[995000] and are located in the 'dimensions' directory of the XBRL file representation of the IFRS digital taxonomies.

58 Most axes within the IFRS digital taxonomies are applied axes. The IFRS Accounting Taxonomy and the IFRS Sustainability Disclosure Taxonomy each also include a set of general for-application axes to support broader reporting requirements.

59 A specific presentation group, '[990000] Axis - defaults', is included in the IFRS digital taxonomies to provide a comprehensive list of all defined axes and their corresponding default members. This group serves as a centralised reference for retrieving dimension default member relationships.

60 Regulators and preparers can use both types of axes to define relationships with line items within an extension taxonomy, thereby specifying the logical structure of reported information.

61 Table 6 illustrates how the Statement of changes in equity is modelled using dimensional structure in the IFRS Accounting Taxonomy. The table shows line items (denoted as 'Monetary') that represent the financial concepts being reported. These line items can be combined with various members of the 'Components of equity [axis]' to provide detailed disaggregation of equity movements. For example, when reporting an equity issuance in the Statement of changes in equity, a preparer would use the line item 'Issue of equity' together with the appropriate member, such as 'Share premium [member]', on the 'Components of equity [axis]' to tag the specific disclosure.

Table 6—A dimensional organisation of the Statement of changes in equity

[610000] Statement of changes in equity	
…	
Statement of changes in equity [table]	Table
Components of equity [axis]	Axis
Components of equity [domain]	Domain member [default]
Equity attributable to owners of parent [member]	Member
Issued capital [member]	Member
Share premium [member]	Member
Treasury shares [member]	Member
Other equity interest [member]	Member
Other reserves [member]	Member
Retained earnings [member]	Member
Non-controlling interests [member]	Member
…	
Statement of changes in equity [line items]	Line items
Equity at beginning of period	Monetary instant, credit
Changes in equity [abstract]	
Comprehensive income [abstract]	
Profit (loss)	Monetary duration, credit
Other comprehensive income	Monetary duration, credit
Total comprehensive income	Monetary duration, credit
Issue of equity	Monetary duration, credit
Dividends recognised as distributions to owners	(Monetary) duration, credit
Increase through other contributions by owners, equity	Monetary duration, credit
Decrease through other distributions to owners, equity	(Monetary) duration, debit
Increase (decrease) through other changes, equity	Monetary duration, credit
…	

62 Table 7 shows the same table for the Statement of changes in equity in a conceptual 'prepared-extended view', which displays all possible tagging combinations (the Cartesian product). This view demonstrates how the dimensional model creates a comprehensive matrix in which each line item can be reported against every member of the 'Components of equity [axis]'. The Cartesian product means that every line item (such as 'Profit (loss)', 'Issue of equity' or 'Dividends recognised as distributions to owners') can theoretically be combined with every equity component member (such as 'Issued capital', 'Share premium' and 'Treasury shares'). These connections create a table of all possible tagging combinations, allowing preparers maximum flexibility to tag their specific equity disclosures.

63 However, in practice, not all combinations will be relevant or used by every preparer—preparers would use only the combinations that reflect their actual equity transactions and balances. Crucially, users of such information are able to understand the tagged information of one or many preparers in terms of this same logical grid, irrespective of the particular layout choice of each preparer—for example, whether the information was presented in a table or as separate numbers within narrative paragraphs.

Table 7—Statement of changes in equity (Cartesian product view)

Statement of changes in equity	Components of equity						
	Equity attributable to owners of parent						
	Issued capital	Share premium	Treasury shares	Other equity interest	Other reserves	Retained earnings	Non-controlling interests
Equity at beginning of period							
Changes in equity [abstract]							
Comprehensive income [abstract]							
Profit (loss)							
Other comprehensive income							
Total comprehensive income							
Issue of equity							
Dividends recognised as distributions to owners							
Increase through other contributions by owners, equity							
Decrease through other distributions to owners, equity							
Increase (decrease) through other changes, equity							
…							
Equity at end of period							

Linkbases

64 The IFRS Standard-based modelling approach (see paragraph 4) enables linkbases to be organised and viewed in alignment with the structure of IFRS Standards. Because the XBRL specification does not provide a mechanism for ordering ELRs, the IFRS digital taxonomies include six-digit numbers in square brackets at the beginning of each ELR label to facilitate viewing and sorting functionality. These numbers are for organisational purposes only and are not related to the underlying IFRS Standards.

65 For example, in the IFRS Accounting Taxonomy, ELRs between [100000]–[899999] refer to individual IFRS Accounting Standards. ELRs between [900000]–[999999] represent application axes reflecting full IFRS Accounting Standards. The [990000] ELR contains a list of all axes and their default members used in the IFRS Accounting Taxonomy and the [995000] ELR lists all extensible enumeration domain members within the IFRS Accounting Taxonomy.

66 Table 8 provides examples of ELRs within the IFRS Accounting Taxonomy and the IFRS Sustainability Disclosure Taxonomy.

Table 8—Extract of IFRS Accounting Taxonomy and IFRS Sustainability Disclosure Taxonomy ELRs

IFRS Accounting Taxonomy ELRs
[110000] General information about financial statements
[210000] Statement of financial position, current/non-current
[220000] Statement of financial position, order of liquidity
[330000] Statement presenting comprehensive income, profit or loss
[410000] Statement of comprehensive income, OCI components presented net of tax
[420000] Statement of comprehensive income, OCI components presented before tax
[510000] Statement of cash flows, direct method
[520000] Statement of cash flows, indirect method
IFRS Sustainability Disclosure Taxonomy ELRs
[200000] General requirements for disclosure of sustainability-related financial information
[211100] Climate-related disclosures - Financed emissions - Asset management
[211200] Climate-related disclosures - Financed emissions - Commercial banks
[211300] Climate-related disclosures - Financed emissions - Insurance
[219000] Climate-related disclosures - Illustrative examples - Aggregation and disaggregation of greenhouse gas emissions
[805100] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear (CG-AA)
[805200] Industry Metrics - Consumer Goods - Appliance Manufacturing (CG-AM)
[805300] Industry Metrics - Consumer Goods - Building Products & Furnishings (CG-BF)

Linkbase modularisation

67 The IFRS digital taxonomies adopt a modular architecture that leverages the five standard XBRL 2.1 linkbases—presentation, calculation, definition, label and reference—alongside generic labels and generic reference linkbases. These linkbases are referenced from the IFRS digital taxonomies' entry-point schema using *linkbaseRef* elements, which enables modular loading and processing.

68 Label linkbases are modularised by language—each language version is maintained in a separate file. This design supports multilingual reporting and localisation. To ensure that preferred labels used in the presentation linkbase resolve correctly, at least one language-specific label linkbase must be included in the entry point. Omitting this label linkbase can result in missing label errors during rendering or validation.

69 The presentation, calculation and definition linkbases are modularised in two layers:

(a) by IFRS Standard—wherein each IFRS Standard (for example, IFRS 16 *Leases* or IFRS S2) has its own set of linkbase files, isolating the relationships relevant to that Standard; and

(b) by disclosure set—wherein linkbases are further modularised by each IFRS Standard into discrete files representing individual disclosures, such as specific primary financial statements (for the IFRS Accounting Taxonomy) or specific note disclosures.

Reference linkbases

70 The reference linkbase in the IFRS digital taxonomies serves to connect taxonomy elements to their authoritative sources in the IFRS literature. These connections are achieved using the XBRL referenceArc mechanism, which links each concept to a structured reference resource. These references include metadata such as the Standard name (for example, 'IFRS 9' or 'IFRS S2'), paragraph numbers and other citation details. These links enhance the semantic transparency of the IFRS digital taxonomies, allowing preparers, auditors and regulators to trace each disclosure requirement back to its original source in IFRS Standards.

71 In the IFRS Accounting Taxonomy, references typically point to paragraphs in IFRS Accounting Standards, while in the IFRS Sustainability Disclosure Taxonomy, the references typically point to paragraphs in IFRS S1 and IFRS S2 or the industry-based metrics included in separate guidance that accompanies IFRS S2. The structure of the reference linkbase is consistent across the IFRS digital taxonomies. This modular and standardised approach ensures that preparers and software providers and users of digital financial reports can confidently interpret the meaning of each concept, which supports both compliance and comparability in digital reporting.

72 In the IFRS digital taxonomies, the reference linkbase uses specific reference roles to classify the type of authoritative source being cited. These roles help to distinguish between different types of relationships between taxonomy elements and the related content in the IFRS Standards and supporting materials.

Table 9—Reference roles used in the IFRS digital taxonomies

Reference role	Use
http://www.xbrl.org/2003/role/disclosureRef	The disclosure reference role is used to link a taxonomy element directly to a disclosure requirement in an IFRS Standard. It is the most authoritative reference type, indicating that the concept represents a disclosure explicitly required by the Standard.
http://www.xbrl.org/2003/role/exampleRef	The example reference role is used if a concept is derived from an illustrative example in the IFRS literature, such as implementation guidance or illustrative financial statements. These materials do not contain requirements, but help preparers to understand how to apply IFRS Standards.
http://www.xbrl.org/2009/role/commonPracticeRef	The common practice reference role is applied to concepts that reflect frequently observed disclosures in practice, even if they are not explicitly required or illustrated in IFRS Standards. It is included to improve comparability and coverage of real-world reporting.
http://www.xbrl.org/2003/role/reference	A reference role is a reference to an element—typically an axis or member—that is relevant to disclosure requirements, illustrative examples or common practice, but does not itself constitute a disclosure. A reference role is also used to associate taxonomy elements within the IFRS Sustainability Disclosure Taxonomy to industry metrics as defined by the *Industry-based Guidance on Implementing IFRS S2* Climate-related Disclosures.
http://www.xbrl.org/2003/role/commentaryRef	The commentary reference role is used for general commentary on a concept that assists in determining appropriate usage. It associates a 'metric code' to elements in the IFRS Sustainability Disclosure Taxonomy.

73 Each of these roles is implemented using the *xlink:role* attribute in the reference linkbase and helps taxonomy users and software to distinguish between required, illustrative and practice-based disclosures. This classification supports better tagging decisions, clearer traceability and more consistent digital reporting.

74 The IFRS digital taxonomies use the reference parts listed in Table 10.[8]

Table 10—Reference parts used in the IFRS digital taxonomies

Reference role	Use
Note	Empty or 'Effective YYYY-MM-DD' or 'Expiry date YYYY-MM-DD' or 'Expired YYYY-MM-DD'
Name	{IFRS}, {IAS}, {IFRIC}, {SIC}, {MC} or {Metric Code(s)}
Number	Number of the IFRS Standard or IFRIC Interpretation or a metric code
IssueDate	Issue date of the IFRS Standard or IFRIC Interpretation
Section	Section title from IFRS Standard or IFRIC Interpretation
Subsection	Title of the subsection
Paragraph	Paragraph (number) in the IFRS Standard
Subparagraph	Subparagraph (number)
Clause	Subcomponent of a subparagraph
URI	Link to a text of the IFRS Standard in the IFRS Standards Navigator
URIDate	Validity date of the URI link in the IFRS Standards Navigator

75 Elements that represent line items, axes, members or tables will always have at least one cross-reference to an IFRS Standard and might have several cross-references making use of several reference roles.

76 The IFRS digital taxonomies provide, at a minimum, the *Name*, *Number*, *IssueDate*, and *Paragraph* or *Section* for each element reference (these are not provided for the generic reference linkbase). The IFRS digital taxonomies might provide *URI* and *URI date*, which link to the relevant content within the electronic version of the IFRS Standards (as PDF documents or as part of the IFRS Standards Navigator).[9]

77 The IFRS digital taxonomies' reference resources are stored in linkbase files within each respective IFRS Standard directory. However, in annual IFRS Accounting Taxonomies published in 2024 or earlier, references to IFRS Accounting Standards without distinct disclosure sections (like 'IAS 32', 'IFRS 9' and 'IFRIC 17') were instead placed in the reference linkbase of IAS 1.

Label linkbases

78 For consistency, the IFRS digital taxonomies define labels (label resources) constructed using a consistent labelling style. In the IFRS digital taxonomies, label roles are used to provide different types of human-readable labels for each concept, tailored to specific presentation or documentation needs. These roles are defined using the XBRL 2.1 label linkbase and allow more than one label to be associated with a concept, each label serving a distinct purpose.

8 The reference parts are as defined by XBRL International in the reference schema. The reference schema dated 2006-02-27 is available at http://www.xbrl.org/2006/ref-2006-02-27.xsd.

9 The IFRS Standards Navigator is a tool developed by the Foundation that offers improved navigation and enhanced customisation of IFRS Accounting Standards and related content (including the IFRS Accounting Taxonomy elements). The IFRS Accounting Standards Navigator can be accessed at https://www.ifrs.org/issued-standards/list-of-standards/

79 Each element in the IFRS digital taxonomies has a standard label (*http://www.xbrl.org/2003/role/label*) that provides a concise human-readable description reflecting the accounting meaning of the element. Along with the standard label, some elements have additional labels. These additional labels do not alter the accounting meanings of elements but are used as the preferred label within the presentation linkbase (to indicate a parent–child presentation hierarchy or to display a negated value) or to enhance readability of the label.

80 Each line item and member also has a **documentation label** (*http://www.xbrl.org/2003/role/documentation*), which provides a narrative explanation of the concept's meaning, often including guidance on its intended use. Some elements also have a **guidance label** (*http://www.xbrl.org/2003/role/commentaryGuidance*), which offers supplementary information or clarifications that support preparers in applying the concept correctly. This role is particularly useful in complex or judgement-based disclosures, for which additional context can improve consistency and comparability.

81 Table 11 presents the label roles used within the IFRS digital taxonomies.

Table 11—Label roles used in the IFRS digital taxonomies

Label role	Use
http://www.xbrl.org/2009/role/negatedLabel	Label for an element if the value being presented should be negated (the sign of the XBRL value presented within a report should be inverted). For example, a standard label for an element is 'profit (loss) after tax' and its negated label is 'loss (profit) after tax'.
http://www.xbrl.org/2009/role/negatedTotalLabel	
http://www.xbrl.org/2009/role/negatedTerseLabel	
http://www.xbrl.org/2009/role/negatedNetLabel	
http://www.xbrl.org/2009/role/netLabel	Label for an element if it is to be used to present the net value of a set of values of other IFRS digital taxonomies elements. For example, the standard label for an element is 'Property, plant and equipment' and the net label is 'Net property, plant and equipment'.
http://www.xbrl.org/2009/role/deprecatedLabel	Used for deprecated elements only. The deprecated label describes the reason for deprecating the element and the deprecated date label provides the date on which the element was deprecated.
http://www.xbrl.org/2009/role/deprecatedDateLabel	
http://www.xbrl.org/2003/role/label	Standard label role for an element. For example, a standard label for an element is 'Property, plant and equipment'.
http://www.xbrl.org/2003/role/totalLabel	Label role for an element if it is to be used to present the total of a set of values of other IFRS digital taxonomies elements. For example, a standard label for an element is 'Property, plant and equipment' and its total label is 'Total property, plant and equipment'.
http://www.xbrl.org/2003/role/periodStartLabel	Label role for an element if it is used to present a start or end of period value. For example, a standard label for an element is 'Property, plant and equipment' and its period start label is 'Property, plant and equipment at the beginning of the period'.
http://www.xbrl.org/2003/role/periodEndLabel	

continued ...

Label role	Use
http://www.xbrl.org/2003/role/terseLabel	Short label role for an element. This type of label often omits text that should be inferable were the element reported in the context of other related elements. It is used to enhance readability.
http://www.xbrl.org/2008/role/documentation	Long-form label for an element that provides a definition of the element.
http://www.xbrl.org/2003/role/commentaryGuidance	Long-form label for an element that provides additional guidance on the correct use of the element.
http://www.xbrl.org/2003/role/measurementGuidance	Provides guidance on how a value should be measured or reported. Specifically, it is used to indicate appropriate units for reporting values, as specified by IFRS Standards.

Total and net labels

82 If calculation relationships are included in the IFRS digital taxonomies, those taxonomies use preferred label roles in the presentation linkbase to indicate calculation roll-ups. Table 12 shows two examples of label roles used in the IFRS Accounting Taxonomy to indicate calculation information.

Table 12—Label roles that provide calculation information in the presentation linkbase

Label role	Use
http://www.xbrl.org/2009/role/netLabel	Net label
http://www.xbrl.org/2003/role/totalLabel	Total label

83 Figure 5 shows the use of the preferred label *totalLabel* role. Table 13 shows an example of how this information could be visualised in the presentation structure of the IFRS digital taxonomies. The same example applies to the *netLabel* role.

Figure 5—Use of a total preferred label in the presentation linkbase

```
<link:presentationArc order="30.0" preferredLabel="http://www.xbrl.org/2003/
role/totalLabel" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child"
xlink:from="loc_1" xlink:to="loc_26" xlink:type="arc"/>
```

Table 13—Visualisation of the total label role

[210000] Statement of financial position, current/non-current	
Statement of financial position [abstract]	
…	
Equity and liabilities [abstract]	
Equity [abstract]	
Issued capital	Monetary instant, credit
Retained earnings	Monetary instant, credit
Share premium	Monetary instant, credit
Treasury shares	(Monetary) instant, debit
Other equity interest	Monetary instant, credit
Other reserves	Monetary instant, credit
Total equity attributable to owners of parent	Monetary instant, credit
Non-controlling interests	Monetary instant, credit
Total equity	Monetary instant, credit
…	

Negated labels

84 Negated labels use a set of label roles from XBRL International's Link Role Registry. The use of negated labels does not affect the sign of a reported value in XBRL. Negating a label affects the visualisation of the reported data only; it does not affect the data itself (the sign of reported facts is not influenced). Table 14 provides a complete list of negated label roles used in the IFRS digital taxonomies.

Table 14—Negated label roles used in the IFRS digital taxonomies

Label role	Use
http://www.xbrl.org/2009/role/negatedLabel	Standard negated label role
http://www.xbrl.org/2009/role/negatedTotalLabel	Negated total label role
http://www.xbrl.org/2009/role/negatedTerseLabel	Terse negated label role
http://www.xbrl.org/2009/role/negatedNetLabel	Negated net label role

85 Figure 6 shows how a negated preferred label is used in the code of a presentation linkbase.

Figure 6—Using a negated preferred label in a presentation linkbase

```
<link:presentationArc order="40.0" preferredLabel="http://www.xbrl.org/2009/
role/negatedLabel" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child"
xlink:from="loc_7" xlink:to="loc_36" xlink:type="arc"/>
```

86 Software products can use information about the negated labels to invert the sign of a displayed value. Inverted values can be presented in brackets, in a separate column or with a minus sign before the value. As shown in Table 15, some values (represented in brackets as '(Monetary)') are inverted because the presentation arc *preferredLabel* attribute value matches one of the values listed in Table 16.

87 Some elements also have an inverted label in the negated label role. For example, in the IFRS Accounting Taxonomy, the element 'Income taxes paid (refund), classified as operating activities' has a negated terse label (*negatedTerseLabel*) 'Income taxes refund (paid)' in the presentation linkbase for 'Statement of cash flows, direct method'. For all elements that do not have a reverse label in the label linkbase negated label role, but do have a presentation linkbase preferred label role set to a negated label, the inverting applies to the sign of the value only and not to the label itself.

Coordination of presentation and calculation relationships in XBRL Linkbases

88 To ensure that presentation hierarchies and relationships between elements are consistent, the IFRS digital taxonomies generally present a non-abstract element that is a parent in a corresponding calculation linkbase as the last of its calculation siblings in the presentation linkbase, unless using a different order is more practical.

89 The IFRS digital taxonomies use calculation linkbases in the manner prescribed by the XBRL Calculation 1.1 specification and provide calculations for the elements as used in the presentation hierarchies. Table 15 shows a presentation view with highlighted calculations relating to a 'Statement of comprehensive income, profit or loss, by function of expense'. Table 16 shows the same structure of the profit or loss breakdown in which nesting indicates calculation relationships and child elements are reconciled to the total (parent) element.

Table 15—Presentation view of 'Statement of comprehensive income'

[330000] Statement presenting comprehensive income, profit or loss	
Profit or loss [abstract]	
Profit (loss) [abstract]	
Operating category in profit or loss [abstract]	
Revenue, operating	Monetary duration, credit
Cost of sales, operating	(Monetary) duration, debit
Gross profit (loss), operating	Monetary duration, credit
Royalty income, operating	Monetary duration, credit
Licence fee income, operating	Monetary duration, credit
…	
Operating profit (loss), operating	Monetary duration, credit
…	

Table 16—Calculation view of 'Statement of comprehensive income'

[330000] Statement presenting comprehensive income, profit or loss	
Profit (loss) [abstract]	
Profit (loss) from continuing operations [abstract]	
Profit (loss) before income taxes	Monetary duration, credit
Profit (loss) before financing and income taxes	Monetary duration, credit
Operating profit (loss), operating	Monetary duration, credit
Gross profit (loss), operating	Monetary duration, credit
Revenue, operating	Monetary duration, credit
Cost of sales, operating	(Monetary) duration, debit
Royalty income, operating	Monetary duration, credit
Licence fee income, operating	Monetary duration, credit
…	

Definition linkbases

90 The IFRS digital taxonomies use definition linkbases to express tabular relationships.

91 The IFRS digital taxonomies have two types of definition linkbases:

(a) the definition linkbase file that is placed in the directory containing IFRS Standard-specific files, which mirrors the structure of the presentation linkbase if the presentation linkbase contains a table. These filenames have the prefix *def_*; they represent hierarchies of line items and they link axes to a given set of line items within the IFRS digital taxonomies. These hierarchies re-use the presentation linkbase ELRs and therefore also their ordering numbers (ELR definitions numbered between [100000]–[899999] represent line items).

(b) the definition linkbase that represents axes. These definition linkbases are placed either in the dimensions directory or in the directory containing IFRS Standard-specific files (if they represent axes applied to a set of line items). Dimensional definition linkbases also have an equivalent in the structure of the presentation linkbase. These filenames have the prefix *dim_* or *pre_*. ELR definitions numbered between [900000]–[989999] should be linked via tables with ELR definitions numbered between [100000]–[899999] or they should already be linked to the respective sets of line items. It is possible to combine one set of line items with more than one axis on a table.

92 All defaults for axes (dimensions) are placed under a single ELR number—[990000]—to avoid redundancies.

Categorical elements

93 To allow preparers to tag standard responses from a list of options defined in the IFRS digital taxonomies, the Foundation has introduced Boolean and extensible enumeration elements to simplify how users of digital financial reports interpret disclosures and to make users' analyses of disclosures more efficient. These elements allow users to efficiently extract and analyse narrative information that can be provided in a structured format.

94 The types of categorical elements used in the IFRS digital taxonomies are:

(a) Boolean elements—which use standard XBRL Boolean data types for disclosures that require a truly binary response. Please refer to Table 17 for an illustration of Boolean elements.

(b) extensible enumeration elements—which employ XBRL's Extensible Enumeration 2.0 specification. Extensible enumeration elements allow a preparer to choose an option from a list (and create an entity-specific option(s), if necessary). Two variants of extensible enumeration elements are available:

(i) set value enumerations concept, with a data type of *enum2:enumerationSetItemType*, which permits more than one option from a list; and

(ii) single value enumeration concept, with a data type of *enum2:enumerationItemType*, which permits one option from a list.

95 Table 17 and Table 18 illustrate categorical elements using Boolean data type and an extensible enumeration list.

Table 17—Illustration of elements using Boolean data type

Element label	Documentation label	List	Reference
Financial statements comply with IFRSs	Indicates (true false) whether the financial statements comply with all the requirements of IFRS Accounting Standards.	True / False	Effective 2027-01-01 IAS 8.6B Disclosure

Table 18—Illustration of elements using an extensible enumeration list

Element label	Documentation label	List	Reference
Valuation techniques used to measure fair value less costs of disposal	Indicates which valuation techniques are used to measure fair value less costs of disposal for a cash-generating unit (group of units).	Income approach / Market approach / Cost approach	IAS 36.130(f)(ii) Disclosure, IAS 36.134(e) Disclosure

Generic label and reference linkbases

96 The IFRS Accounting Taxonomy uses the generic links specification to provide labels for ELRs in languages other than English and to provide references to ELRs.[10] The level of support for this specification in software might vary.

10 See: https://specifications.xbrl.org/spec-group-index-generic-links.html.

97 Figure 7 shows an encoded example of the Spanish-language definition of [110000] ELR.

Figure 7—Example use of a generic label for an ELR

```
<label:label xlink:label="res_1" xlink:role="http://www.xbrl.org/2008/role/label" xlink:type="resource" xml:lang="es">[110000] Información general sobre estados financieros</label:label>
<link:loc xlink:href="rol_ias_1_2018-03-16.xsd#ias_1_2018-03-16_role-110000" xlink:label="loc_1" xlink:type="locator"/>
<gen:arc xlink:arcrole="http://xbrl.org/arcrole/2008/element-label" xlink:from="loc_1" xlink:to="res_1" xlink:type="arc"/>
```

98 Figure 8 provides an encoded example of a generic reference to IAS 1 for an ELR.

Figure 8—Example use of a generic reference for an ELR

```
<gen:link xlink:role="http://www.xbrl.org/2008/role/link" xlink:type="extended">
<reference:reference xlink:label="res_1" xlink:role="http://www.xbrl.org/2008/role/reference" xlink:type="resource">
<ref:Name>IAS</ref:Name>
<ref:Number>1</ref:Number>
<ref:IssueDate>YYYY-MM-DD</ref:IssueDate>
</reference:reference>
<link:loc xlink:href="rol_ias_1_YYYY-MM-DD.xsd#ias_1_YYYY-MM-DD_role-110000" xlink:label="loc_1" xlink:type="locator"/>
<gen:arc xlink:arcrole="http://xbrl.org/arcrole/2008/element-reference" xlink:from="loc_1" xlink:to="res_1" xlink:type="arc"/>
```

Translations

Purpose and structure

99 The IFRS digital taxonomies are designed to be extensible, allowing for the translation of labels and documentation into several languages. This extensibility is a core feature of the XBRL 2.1 specification, enabling taxonomy users—including regulators, software vendors and preparers—to present taxonomy concepts in any language required by their local environment or users of digital financial reports. The architecture supports multilingual reporting without altering the underlying technical identifiers or relationships of taxonomy elements.

Implementing multilingual labels

100 For **language-specific label** linkbases, each language is supported by a separate label linkbase file, with the language code indicated in the file name suffix (for example, *doc_full_ifrs-en_YYYY-MM-DD.xml* or *lab_full_ifrs-es_YYYY-MM-DD.xml*). These files can contain all label roles, such as:

(a) **standard label** (*http://www.xbrl.org/2003/role/label*);

(b) **terse label** (*http://www.xbrl.org/2003/role/terseLabel*);

(c) **documentation label** (*http://www.xbrl.org/2003/role/documentation*); and

(d) **commentary guidance** (*http://www.xbrl.org/2003/role/commentaryGuidance*).

101 For **language identification**, each label resource uses the *xml:lang* attribute to specify the language code as per ISO 639 *Code for individual languages and language groups* (for example, *xml:lang="en"* for English, *xml:lang="es"* for Spanish and *xml:lang="uk"* for Ukrainian).

102 To enable multilingual support, at least one language-specific label linkbase is referenced in the entry-point schema using *linkbaseRef*. Additional languages can be supported by referencing their respective label linkbase files. This modular approach allows for the seamless addition of new languages without modifying the core taxonomy structure.

How to extend the IFRS digital taxonomies with additional languages

103 If a regulator, jurisdiction or preparer decides to provide additional language support, it should:

(a) import the IFRS **base taxonomy** using <*xs:import*> in the extension schema;

(b) create language-specific label linkbases for the desired language(s), ensuring that all required label roles are included;

(c) Reference the new label linkbases in the entry point schema using *linkbaseRef*.

(d) Maintain namespace consistency so that imported labels apply to the correct concepts.

(e) Test rendering and validation to ensure that the new language labels are correctly displayed and that no label errors occur during processing.

Guidance for translating the IFRS digital taxonomies

104 Translating the IFRS digital taxonomies' content follows the same official procedures as translating IFRS Standards. For further information about translations or to request permission to translate the IFRS digital taxonomies into a local language, contact legal@ifrs.org.

SECTION 3—SUPPORTING MATERIALS FOR IMPLEMENTING IFRS DIGITAL TAXONOMIES

Illustrative versioning report

105 An illustrative versioning report is a human-readable document published by the Foundation alongside each release of the IFRS digital taxonomies. Its primary purpose is to help taxonomy users—such as software vendors, regulators and preparers—to understand changes between versions of the IFRS digital taxonomies. The report provides a structured overview of what has changed, including additions, deletions and modifications to taxonomy elements, their labels and relationships.

Formulas

106 The IFRS formula linkbase is used to express business logic and validation rules that go beyond the capabilities of the standard calculation linkbase. Although the calculation linkbase can only define simple arithmetic relationships (for example, summations), the formula linkbase—based on the XBRL Formula 1.0 specification—enables more complex validations such as existence checks, dimensional consistency, roll-forward validations and cross-statement reconciliations. These rules are machine-readable and can be executed by XBRL processors to help preparers to ensure the internal consistency and completeness of their tagged data.

107 The IFRS Accounting Taxonomy 2025 introduced a new formula, and an entry point that links to it, specifically to support the disclosure requirements in IFRS 18 for management-defined performance measures (MPMs). This formula provides a validation check to ensure that an MPM disclosed by an entity is properly reconciled to the nearest IFRS-defined subtotal, as required by IFRS 18. Preparers are encouraged to use this formula as part of their tagging process to improve the accuracy and transparency of MPM disclosures.

108 Also introduced in the IFRS Accounting Taxonomy 2025 was an additional representation of these formulas, based on the XBRL Formula (XF) specification. XF provides a simpler, more comprehensible, text-based alternative to the traditional XLink-syntax for XBRL Formula defined by the XBRL Formula specifications. XF provides the same functionality as XBRL Formula and formula rules can be freely converted between the XLink and XF syntaxes. The XF file provided with the IFRS Accounting Taxonomy 2025 simply expresses, in an alternative format, the same MPM formula that is expressed in the XLink files.

109 The formula linkbase is an optional, supplementary resource that the Foundation provides to support digital reporting. It is not part of the core IFRS Accounting Taxonomy files and the Foundation does not update or release it with every taxonomy version. For technical details on formulas, please refer to the *Guide to the IFRS Taxonomy formula linkbase* available on the Foundation's website.[11]

11 See https://www.ifrs.org/issued-standards/ifrs-taxonomy/ifrs-accounting-taxonomy-formula-linkbase/.

Inline XBRL examples

110 **Inline XBRL** (iXBRL) is a format that allows XBRL data to be embedded directly within an HTML document, streamlining the reporting process and making the report both human-readable and machine-readable. iXBRL was developed to improve the usability of digital financial reports by enabling preparers to produce a single document that can be viewed in a web browser and consumed by XBRL-enabled software.

111 In practice, iXBRL is widely used in regulatory environments in which entities submit annual reports in XHTML format with embedded XBRL tags. These tags identify key financial facts (for example, revenues and assets) and link them to taxonomy concepts, allowing automated data extraction and analysis. iXBRL supports features like tagging of text blocks, hidden facts and continuations, and is governed by the Inline XBRL 1.1 specification published by XBRL International. It plays a central role in modern digital reporting by bridging the gap between narrative and structured data.

APPENDIX A—FILE STRUCTURE

IFRS Accounting Taxonomy

IFRS Accounting Taxonomy released from 2025 onwards

A1 This section describes versions of the IFRS Accounting Taxonomy released from 2025 onwards. These versions are indicated by the taxonomy package name ***IFRSAT-YYYY-MM-DD*** (in which ***YYYY-MM-DD*** represents the taxonomy release date).

A2 The IFRS Accounting Taxonomy has two core schemas:

(a) *full_ifrs/full_ifrs-cor_YYYY-MM-DD.xsd*—which contains XBRL element declarations applicable to full IFRS Accounting Standards; and

(b) *mc/mc-cor_YYYY-MM-DD.xsd*—which contains XBRL element declarations applicable to IFRS Practice Statement 1 *Management Commentary*.

A3 Entry-point schemas are provided for viewing the IFRS Accounting Taxonomy, as a base for regulator extensions ('essential files') and for inclusion of XBRL formulas related to IFRS 18 *Presentation and Disclosure in Financial Statements* and to the temporary provision of a variant presentation layout and element labels for early adopters of IFRS 18. These entry-point schemas comprise:

(a) *full_ifrs_entry_point_YYYY-MM-DD.xsd*—which provides the files for full IFRS Accounting Standards;

(b) *full_ifrs_entry_point_ext_YYYY-MM-DD.xsd*—which provides the essential files for full IFRS Accounting Standards;

(c) *ifrs_18_entry_point_YYYY-MM-DD.xsd*—which provides the files for full IFRS Accounting Standards, with early application of IFRS 18;

(d) *ifrs_18_entry_point_ext_YYYY-MM-DD.xsd*—which provides the essential files for full IFRS Accounting Standards, with early application of IFRS 18;

(e) *mc_entry_point_YYYY-MM-DD.xsd*—which provides the files for IFRS Practice Statement 1;

(f) *mc_entry_point_ext_YYYY-MM-DD.xsd*—which provides the essential files for IFRS Practice Statement 1;

(g) *for_ifrs_18_YYYY-MM-DD.xsd*—which provides XBRL formula files related to IFRS 18, for checking of the disclosure of reconciliation of MPMs to IFRS measures;[12] and

(h) *for_ifrs_18_YYYY-MM-DD.xf*—which provides XF text-based representation of formulas related to IFRS 18, for checking of the disclosure of reconciliation of MPMs to IFRS measures.

12 Note that a representation of these formulas in a text-based syntax (XF) is provided in the file for_ifrs_18_YYYY_MM_DD.xf.

A4 Table 19 describes the file structure for the IFRS Accounting Taxonomy.

Table 19—IFRS Accounting Taxonomy file structure

File structure	Description
top-level IFRS Standard folder {ifrs_full} or {mc}	Top-level folders containing folders for the linkbases (grouped by IFRS Accounting Standard), dimensions, labels and core element schema applicable to full IFRS Accounting Standards and IFRS Practice Statement 1.
folders {ias} or {ifrs} or {ifric} or {sic}_ {“number”}	Folders containing modular presentation, calculation, definition and reference linkbase files for each IFRS Accounting Standard or IFRIC Interpretation. These folders comprise: • *{pre} or {cal} or {def} or {dim}_{ias} or {ifrs} or {ifric} or {sic}_ {“number”}_YYYY-MM-DD_role-{“unique role number”}.xml*—which contain modular presentation, calculation, definition and reference linkbase files for each IFRS Accounting Standard and IFRIC Interpretation; • *ref_{ias} or {ifrs} or {ifric} or {sic}_{“number”}_YYYY-MM-DD.xml*—which contain modular reference linkbase files for each IFRS Accounting Standard and IFRIC Interpretation; • *rol_{ias} or {ifrs} or {ifric} or {sic}_{“number”}_YYYY-MM-DD.xsd*—which contain modular schemas containing ELRs for the presentation, calculation and definition linkbases for each IFRS Accounting Standard or IFRIC Interpretation; • *gla_{ias} or {ifrs} or {ifric} or {sic} or {mc}_YYYY-MM-DD-{de} or {fr} or {pl} or {“language code”}.xml*—which contain generic linkbase files that provide labels for ELRs; and • *gre_{ias} or {ifrs} or {ifric} or {sic} or {mc}_YYYY-MM-DD.xml*—which contain generic linkbase files that provide references for ELRs.

continued ...

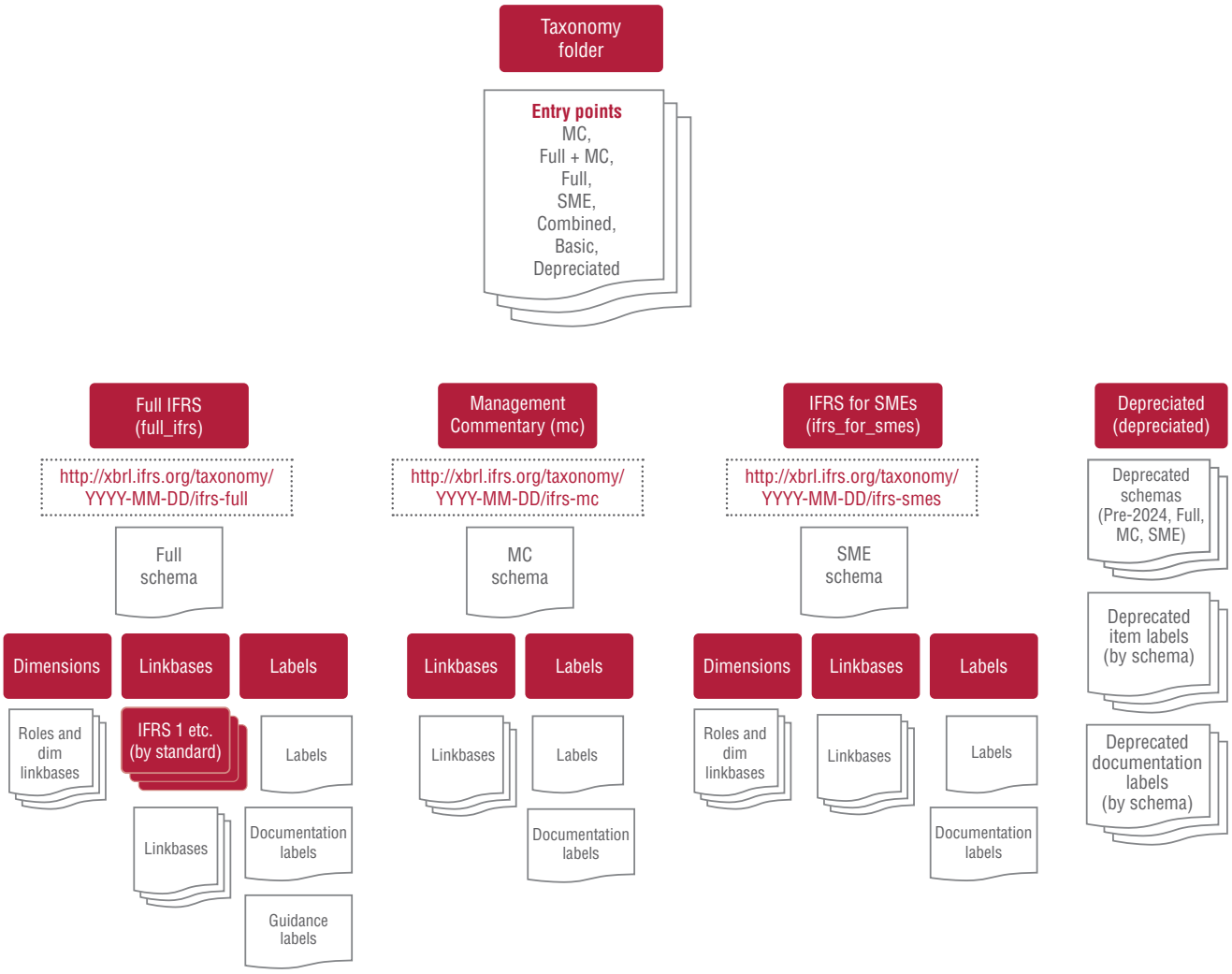
File structure	Description
dimensions {ifrs_full}	A folder containing definition linkbases, which include the dimensional relationships that apply to any sets of line items.[13] This folder contains: • *dim_full_ifrs_YYYY-MM-DD_role-{"unique role number"}.xml*—which contains definition linkbase files that have dimensional relationships; • *pre_full_ifrs_YYYY-MM-DD_role-{"unique role number"}.xml*—which contains presentation linkbase files that have presentation relationships reflecting the dimensional relationships; • *rol_full_ifrs-dim_YYYY-MM-DD.xsd*—which contains schema with ELRs for dimensional definition linkbases; • *gla_full_ifrs-dim_YYYY-MM-DD-{de} or {fr} or {pl} or {"language code"}.xml*—which contains generic linkbase files that provide labels for ELRs; and • *gre_full_ifrs-dim_YYYY-MM-DD.xml*—which contains generic linkbase files that provide references for ELRs.
labels	A folder containing label linkbases. The contents of the label folder might change after an IFRS digital taxonomy release because of the subsequent release of label linkbases in languages other than English. This folder contains: • *lab_{full_ifrs} or {mc}-en_YYYY-MM-DD.xml*—which contains the main English-language label linkbase file; • *doc_{full_ifrs} or {mc}-en_YYYY-MM-DD.xml*—which contains linkbase files with documentation labels in English; • *in_full_ifrs-en_YYYY-MM-DD.xml*—which contains the linkbase with guidance labels in English; and • *lab_{full_ifrs} or {mc}-{"language code"}_YYYY-MM-DD.xml*—which contains linkbase files with labels in languages other than English.

13 Axes (dimensions) that apply to specific sets of line items and the definition linkbases that are specific to these line items are placed in the folders for the relevant IFRS Accounting Standard.

IFRS Accounting Taxonomy released before 2025

A5 Before the IFRS Accounting Taxonomy 2025 was published, the IFRS Accounting Taxonomy had another folder structure, as illustrated in Figure 9.

Figure 9—The folder structure of the annual IFRS Accounting Taxonomy before 2025 release



A6 Taxonomy content related to the *IFRS for SMEs* Accounting Standard was placed in the top-level ***ifrs_for_smes*** folder containing linkbases, dimensions, labels and core element schemas. Table 20 describes the file structure for the *IFRS for SMEs* content.

Table 20—*IFRS for SMEs* Accounting Standard content file structure

File structure	Description
entry points	The entry point into the IFRS for SMEs content—*ifrs_for_smes/ifrs_for_smes-cor_YYYY-MM-DD.xsd*—contained XBRL element declarations applicable to the *IFRS for SMEs* Accounting Standard.
linkbases	The linkbases for *IFRS for SMEs* content comprised: • *{pre}, {cal}, {def} or {dim}_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml*—which contained modular presentation, calculation, definition and reference linkbase files for the *IFRS for SMEs* Accounting Standard; • *ref_ifrs_for_smes_YYYY-MM-DD.xml*—which contained modular reference linkbase files for the *IFRS for SMEs* Accounting Standard; • *rol_ifrs_for_smes_YYYY-MM-DD.xsd*—which contained the ELRs for the presentation, calculation and definition linkbases of the *IFRS for SMEs* Accounting Standard; • *gla_ifrs_for_smes_YYYY-MM-DD-{de} or {fr} or {pl} or {"language code"}.xml*—which contained generic linkbase files that provided labels for ELRs; and • *gre_ifrs_for_smes_YYYY-MM-DD.xml*—which contained generic linkbase file that provided references for ELRs.
dimensions	The folder containing definition linkbases for the *IFRS for SMEs* Accounting Standard, which include the dimensional relationships that apply to any set of line items, comprised: • *dim_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml*—which contained definition linkbase files that had dimensional relationships; • *pre_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml*—which contained presentation linkbase files that had presentation relationships reflecting the dimensional relationships; • *rol_ifrs_for_smes-dim_YYYY-MM-DD.xsd*—which contained a schema with ELRs for dimensional definition linkbases; • *gla_ifrs_for_smes-dim_YYYY-MM-DD-{de} or {fr} or {pl} or {"language code"}.xml*—which contained generic linkbase files that provided labels for ELRs; and • *gre_ifrs_for_smes-dim_YYYY-MM-DD.xml*—which contained a generic linkbase file that provided references for ELRs.

continued ...

File structure	Description
labels	This folder contained label linkbases. The contents of the label folder might change after an IFRS digital taxonomy is released because of the subsequent release of label linkbases in languages other than English. This folder comprised: • *lab_ifrs_for_smes-en_YYYY-MM-DD.xml*—which contained the main English-language label linkbase file; • *doc_ifrs_for_smes-en_YYYY-MM-DD.xml*—which contained the linkbase with documentation labels in English; and • *lab_ifrs_for_smes-{de} or {fr} or {pl} or {"language code"}_YYYY-MM-DD.xml*—which contained linkbase files with labels in languages other than English.

A7 Additional entry points were provided in the IFRS Accounting Taxonomy released before 2025 that combined various groups of content. Specifically:

(a) *combined_entry_point_YYYY-MM-DD.xsd*—combined all the files for full IFRS Accounting Standards, IFRS Practice Statement 1 and the *IFRS for SMEs* Accounting Standard;

(b) *combined_entry_point_ext_YYYY-MM-DD.xsd*—combined all the essential files for full IFRS Accounting Standards, IFRS Practice Statement 1 and the *IFRS for SMEs* Accounting Standard;

(c) *basic_ifrs_entry_point_YYYY-MM-DD.xsd*—provided the files for full IFRS Accounting Standards, but without the use of generic linkbases;

(d) *basic_ifrs_entry_point_ext_YYYY-MM-DD.xsd*—provided the essential files for full IFRS Accounting Standards, but without the use of generic linkbases; and

(e) *depr_entry_point_YYYY-MM-DD.xsd*—contained **deprecated** elements.

A8 Individual XML schema files and entry points for elements were deprecated before the IFRS Taxonomy modularisation in 2014.[14] Further XML schema files and entry points for elements from the full IFRS Accounting Standards schema file, the *IFRS for SMEs* Accounting Standard schema file and the Management Commentary schema file were deprecated after the modularisation in 2014.

14 The IFRS Taxonomy modularisation in 2014 introduced separate namespaces for elements and folders for the full IFRS Accounting Standards, the *IFRS for SMEs* Accounting Standard and IFRS Practice Statement 1 *Management Commentary*. This modularisation was first applied in the IFRS Taxonomy 2014 in which three new XML schema files were added to hold the elements deprecated after the publication of the IFRS Taxonomy 2014.

A9 The IFRS Accounting Taxonomy released before 2025 includes a folder containing deprecated schemas and deprecated labels, specifically:

(a) *ifrs-depr_YYYY-MM-DD.xsd*—a schema containing deprecated elements from before the modularisation in 2014.

(b) *{framework}-depr_YYYY-MM-DD.xsd*—schemas containing deprecated elements from the modularised schemas.

(c) *depr-lab_ifrs-en_YYYY-MM-DD.xml*—a file containing deprecated label linkbases for elements before the modularisation in 2014.

(d) *depr-lab_{framework}-en_YYYY-MM-DD.xml*—files containing deprecated label linkbases for the elements from the modularised schemas.

(e) *depr-doc_{framework}-en_YYYY-MM-DD.xml*—files containing deprecated documentation label linkbases for the elements from the modularised schemas. Before the 2014 IFRS Taxonomy modularisation, the IFRS Taxonomy did not contain documentation labels.

IFRS Sustainability Disclosure Taxonomy

A10 The IFRS Sustainability Disclosure Taxonomy has two core schemas:

(a) *ifrs_sds/ifrs_sds-cor_YYYY-MM-DD.xsd*—which contains XBRL element declarations applicable to IFRS Sustainability Disclosure Standards; and

(b) *ifrs_ibg/ifrs_ibg-cor_YYYY-MM-DD.xsd*—which contains XBRL element declarations applicable to the *Industry-based Guidance on Implementing IFRS S2* Climate-related Disclosures.

A11 Entry-point schemas are provided to view the IFRS Sustainability Disclosure Taxonomy and as a base for regulator extensions ('essential files'). The IFRS Sustainability Disclosure Taxonomy entry-point schemas comprise:

(a) *ifrs_sds_YYYY-MM-DD.xsd*—which provides all content of the IFRS Sustainability Disclosure Taxonomy; and

(b) *ifrs_sds_ext_YYYY-MM-DD.xsd*—which provides the essential content of the IFRS Sustainability Disclosure Taxonomy.

A12 Table 21 describes the file structure of the IFRS Sustainability Disclosure Taxonomy.

Table 21—IFRS Sustainability Disclosure Taxonomy file structure

File structure	Description
top-level IFRS Standard folder {ifrs_sds} or {ifrs_ibg}	The top-level folders contain folders for the linkbases (grouped by IFRS Sustainability Disclosure Standard), dimensions, labels and core element schema applicable to IFRS Sustainability Disclosure Standards and the *Industry-based Guidance on Implementing* IFRS S2 Climate-related Disclosures.

continued ...

File structure	Description
folders {ifrs_s}_ {“number”} or {“number”ibg}	These folders contain modular presentation, calculation, definition and reference linkbase files for each IFRS Sustainability Disclosure Standard. They comprise: • *{pre}, {def} or {dim}_{ifrs_s}_{“number”} or {“number”ibg}_YYYY-MM-DD_role-{“unique role number”}.xml*—which contains modular presentation, definition and reference linkbase files for each IFRS Sustainability Disclosure Standard; • *ref_{ifrs_s}_{“number”} or {“number”ibg}_YYYY-MM-DD.xml*—which contains modular reference linkbase files for each IFRS Sustainability Disclosure Standard; • *rol_{ifrs_s}_{“number”} or {“number”ibg}_YYYY-MM-DD.xsd*—which contains modular schemas with ELRs for the presentation and definition linkbases for each IFRS Sustainability Disclosure Standard; • *gla_{ifrs_s}_{“number”} or {“number”ibg}_YYYY-MM-DD-{“language code”}.xml*—which contains generic linkbase files that provide labels for ELRs; and • *gre_{ifrs_s}_{“number”} or {“number”ibg}_YYYY-MM-DD.xml*—which contains generic linkbase files that provide references for ELRs.
labels	The label folder contains label linkbases. The contents of the label folder might change after an IFRS digital taxonomy is released because of the subsequent release of label linkbases in languages other than English. This folder comprises: • *lab_{ifrs_sds} or {ifrs_ibg}-en_YYYY-MM-DD.xml*—which contains the main English-language label linkbase file; • *doc_{ifrs_sds} or {ifrs_ibg}-en_YYYY-MM-DD.xml*—which contains the linkbase with documentation labels in English; • *in_{ifrs_sds} or {ifrs_ibg}-en_YYYY-MM-DD.xml*—which contains the linkbase with guidance labels in English; and • *lab_{ifrs_sds} or {ifrs_ibg}-{“language code”}_YYYY-MM-DD.xml*—which contains linkbase files with labels in languages other than English.

APPENDIX B—EARLY APPLICATION OF IFRS 18 *PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS*

Entry points

B1 IFRS 18 *Presentation and Disclosure in Financial Statements*, which supersedes IAS 1 *Presentation of Financial Statements*, applies for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted. Entities that choose to apply IFRS 18 early will need to tag their digital financial reports using an IFRS Accounting Taxonomy that includes elements reflecting the presentation and disclosure requirements in IFRS 18. However, entities that do not apply IFRS 18 early will need to tag their digital financial statements using an IFRS Accounting Taxonomy that includes elements reflecting the presentation and disclosure requirements in IAS 1.

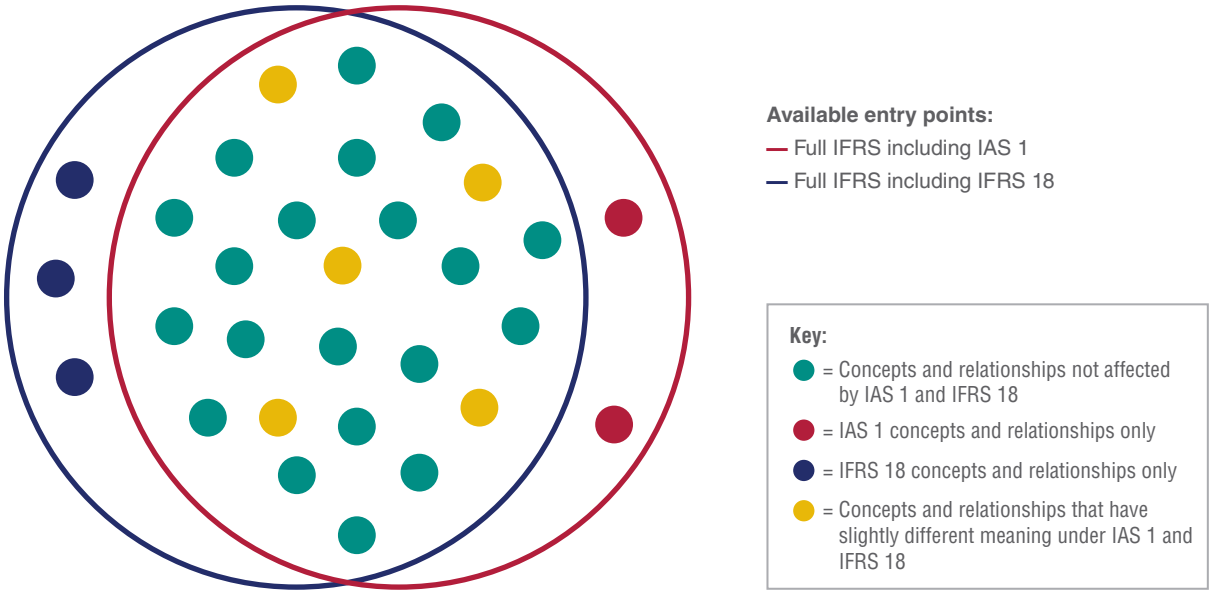
B2 Therefore, during the period of transition to IFRS 18, the IFRS Accounting Taxonomy files include additional linkbases and schemas to support preparers intending to apply IFRS 18 early.[15] Two entry points have been introduced, each specifically stating the imports of new linkbases and schemas:

(a) 'IFRS full taxonomy with elements reflecting IAS 1 presentation and disclosure requirements' (full IFRS entry point); and

(b) 'IFRS full taxonomy with elements reflecting IFRS 18 presentation and disclosure requirements' (IFRS 18 entry point).

B3 Figure 10 illustrates how the new entry points incorporate existing concepts and their relationships.

Figure 10—Visual representation of the early application entry points



15 Please refer to Role mappings section in the Illustration of versioning information for IFRS Accounting Taxonomy 2025.

B4 After IFRS 18 becomes effective, the content of the full IFRS entry point will be removed in next IFRS Accounting Taxonomy release and only the content of the IFRS 18 entry point will remain. At that time, the content of the IFRS 18 entry point will be renamed to 'full IFRS entry point'.

Linkbases

B5 Entities that apply IFRS 18 early will use the IFRS 18 entry point to tag their financial statements. All the content applicable only to IFRS 18 has been organised into separate folders, which can be identified by the suffix *-ea.*

Table 22—Examples of linkbases locations for early application of IFRS 18

Category type	Location
Labels	/ifrs_full/labels-ea/*
Linkbases (presentation, definition, calculation)	/ifrs_full/linkbases-ea/{ias} or {ifrs}_{number}/{pre} or {def} or {cal}_{ias} or {ifrs}_{number}_YYYY-MM-DD_role-{6-digit number}.xml
Dimensional linkbases	/ifrs_full/dimensions-ea/{ias} or {ifrs}_{number}/{pre} or {dim}_ifrs_ea _YYYY-MM-DD.xml
Reference linkbases	/ifrs_full/linkbases-ea/{ias} or {ifrs}_{number}/{gre} or {ref}_{ias} or {ifrs}_ {number}_YYYY-MM-DD.xml
Generic labels linkbases	/ifrs_full/linkbases-ea/{ias} or {ifrs}_{number}/gla_{ias} or {ifrs}_ {number}_YYYY-MM-DD-{"language code"}.xml

B6 Some ELRs originally defined under IAS 1 have been re-structured and re-assigned using new role names with the pattern *https://xbrl.ifrs.org/role/ifrs-ea/ifrs_18**. Similarly, for the purpose of the IFRS 18 entry point, the Foundation has remapped some of the existing roles and added new members to the extensible enumeration lists in the ELR [995000]. Table 23 gives examples of differences in roles between the full IFRS entry point and the IFRS 18 entry point.

Table 23—Examples of differences in roles between full IFRS entry point and IFRS 18 entry point

ELR No.	IAS 1 Role	IFRS 18 Role
510000	https://xbrl.ifrs.org/role/ifrs/ias_7_2025-03-27_role-510000	https://xbrl.ifrs.org/role/ifrs-ea/ias_7_2025-03-27_role-510000
520000	https://xbrl.ifrs.org/role/ifrs/ias_7_2025-03-27_role-520000	https://xbrl.ifrs.org/role/ifrs-ea/ias_7_2025-03-27_role-520000
710000	https://xbrl.ifrs.org/role/ifrs/ias_26_2025-03-27_role-710000	https://xbrl.ifrs.org/role/ifrs-ea/ias_26_2025-03-27_role-710000
800300	https://xbrl.ifrs.org/role/ifrs/ias_7_2025-03-27_role-800300	https://xbrl.ifrs.org/role/ifrs-ea/ias_7_2025-03-27_role-800300
811000	https://xbrl.ifrs.org/role/ifrs/ias_8_2025-03-27_role-811000	https://xbrl.ifrs.org/role/ifrs-ea/ias_8_2025-03-27_role-811000
822390	https://xbrl.ifrs.org/role/ifrs/ifrs_7_2025-03-27_role-822390	https://xbrl.ifrs.org/role/ifrs-ea/ifrs_7_2025-03-27_role-822390

ELR No.	IAS 1 Role	IFRS 18 Role
834480	https://xbrl.ifrs.org/role/ifrs/ias_19_2025-03-27_role-834480	https://xbrl.ifrs.org/role/ifrs-ea/ias_19_2025-03-27_role-834480
995000	https://xbrl.ifrs.org/role/ifrs/ifrs-dim_2025-03-27_role-995000	https://xbrl.ifrs.org/role/ifrs-ea/ifrs-dim_2025-03-27_role-995000

Labels

B7 IFRS 18 does not require an entity to present the category of a line item in the statement of profit or loss. However, in paper-based financial statements, that context is already provided to users of those statements through the totals and subtotals presented in the statement of profit or loss. To enable users of digital financial statements to understand the structure of the statement of profit or loss in a similar manner to that which users of paper-based financial statements would, the label of the line-item element reflects the category of the element in the statement of profit or loss. For example, the label of the 'Cost of sales' element would be 'Cost of sales, operating' because this concept is expected to be presented in the operating category of the statement of profit or loss.

B8 To reflect this modelling approach without re-creating disclosure elements, a new set of label linkbases has been introduced and grouped into three categories. Table 24 illustrates the three categories and their corresponding file name prefixes.

Table 24—Categories for label linkbase for full IFRS entry point and IFRS 18 entry point

Category	Entry-points	File name prefix
Labels that are the same	Full IFRS and IFRS 18	{lab} or {doc} or {in}_full_ifrs-en
Labels applicable only to IAS 1	Full IFRS	{lab} or {doc} or {in}_ias_1-en
Labels applicable only to IFRS 18	IFRS 18	{lab} or {doc} or {in}_ifrs_18-en

B9 Providing the ability to apply a label depending on which entry point is used necessitates that some of the newly created concepts which have been introduced due to IFRS 18 also be visible in the full IFRS entry point. Such concepts should not be used for tagging because no relationships are defined in the Discoverable Taxonomy Set schema. Similarly, the IFRS 18 entry point, if used, will not contain any relationships to listed concepts still in use for the purpose of IAS 1.

B10 Table 25 gives examples of types of labels and their corresponding location in label linkbases.

Table 25—Examples of types of labels and their linkbase locations for each entry-point

Label types	Shared label file	Label file	
		Full IFRS entry point	IFRS 18 entry point
Standard labels	/full_ifrs/labels/lab_full_ifrs-en_YYYY-MM-DD.xml	/full_ifrs/labels/lab_ias_1-en_YYYY-MM-DD.xml	/full_ifrs/labels-ea/lab_ifrs_18-en_YYYY-MM-DD.xml
Guidance labels	/full_ifrs/labels/in_full-ifrs_en_YYYY-MM-DD.xml	/full_ifrs/labels/in_ias_1-en_YYYY-MM-DD.xml	/full_ifrs/labels-ea/in_ifrs_18_en_YYYY-MM-DD.xml
Documentation labels	/full_ifrs/labels/doc_full-ifrs_en_YYYY-MM-DD.xml	/full_ifrs/labels/doc_ias_1-en_YYYY-MM-DD.xml	/full_ifrs/labels-ea/doc_ifrs_18_en_YYYY-MM-DD.xml

References

B11 Two separate sets of references were introduced in the IFRS Accounting Taxonomy 2025—one based on IAS 1 requirements and another based on IFRS 18 requirements.

B12 Any new references arising from IFRS 18—including amendments to other IFRS Accounting Standards—were created as distinct reference linkbases within the early application folders, each named using the relevant Standard name. These references are accessible through the IFRS 18 entry point only.

B13 References applicable only to IAS 1 can be found in */full_ifrs/linkbases/ias_1/ref_ias_1_2025-03-27.xml.* These references are accessible through the full IFRS entry point only.

APPENDIX C—GLOSSARY

Term	Description
axes	A representation of the specific information category that financial reporting concepts can be broken down into or reported by—for example, 'Classes of property, plant and equipment'. Axes have members.
base taxonomy	A taxonomy used as the starting point for extensions.
deprecated element	An expired element. Deprecation is not the same as deletion; a deprecated element was available in the IFRS digital taxonomies files released before 2025, but the IFRS Foundation recommends no longer using it. An element is deprecated if new or amended IFRS Standards supersede the disclosure requirement represented by that element, if general improvements are made to how a disclosure is modelled or if corrections are made.
digital filing system	A digital filing system is an electronic system designed to store, manage and retrieve documents and data in digital format. In the context of filing eXtensible Business Reporting Language (XBRL) reports to a regulator, a digital filing system facilitates the submission, storage and management of financial reports and related documents in a format such as XBRL, ensuring compliance with regulatory requirements and standards.
digital financial report	A financial report in a machine-readable, structured data format.
entry point	An access point to all the files of the IFRS digital taxonomies or to a subset of the files.
eXtensible Business Reporting Language (XBRL)	A free and global framework for exchanging business information. One common use of XBRL is the exchange of financial information, such as a filer's annual financial report. XBRL is also increasingly used in its Inline XBRL variant, which embeds XBRL tags into an HTML document (a human-readable format). The XBRL standard is developed and published by XBRL International.
extension elements	Regulator or jurisdiction-specific extension elements are custom elements, structures (such as tables) or resources (such as labels, references or calculation relationships) added to a base taxonomy to reflect the local practices or financial reporting standards and regulations. Entity-specific extension elements are elements added to a base taxonomy (or to a regulator- or jurisdiction-specific extension) by a filer to reflect their entity-specific disclosures, if those are not covered by the elements in the base taxonomy.
general purpose financial reports	Reports that provide financial information about a reporting entity that is useful to primary users of the reports in making decisions relating to providing resources to the entity. Those decisions involve decisions about: (a) buying, selling or holding equity and debt instruments; (b) providing or selling loans and other forms of credit; or (c) exercising rights to vote on, or otherwise influence, the entity's management's actions that affect the use of the entity's economic resources. General purpose financial reports include—but are not restricted to—an entity's general purpose financial statements and sustainability-related financial disclosures.
IFRS digital taxonomies	Digital taxonomies published by the International Accounting Standards Board and the International Sustainability Standards Board. These taxonomies are the IFRS Accounting Taxonomy and the IFRS Sustainability Disclosure Taxonomy.

Term	Description
IFRS Standards	The IFRS Accounting Standards issued by the International Accounting Standards Board and the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board.
line items	Representations of the accounting or sustainability concepts being reported. They can be either numerical—for example, 'Assets' and 'Property, plant and equipment'—or narrative, reflecting the figures and narrative reported—for example, 'Description of accounting policy for government grants'.
inline XBRL	Embeds machine-readable XBRL tags within a human-readable xHTML document that can be opened with a standard web browser or XBRL viewer. The result is a document that both humans and machines can read. iXBRL is used for digital financial reporting by listed entities in the Europe, Japan, United States and other major economies.
members	Representations of concepts to qualify facts associated with a line item—for example, 'Short', 'Medium' or 'Long' on a 'Time horizon' axis. They can also be used as the choice(s) for an extensible enumeration element. Members belong to axes.
namespace	Identifier of the taxonomy to which elements relate. For example, the namespace allows users of digital financial reports to determine if a filer's profit or loss has been tagged with the IFRS Accounting Taxonomy *ProfitLoss* element and therefore represents profit or loss as defined by IFRS Accounting Standards, or if the filer's profit or loss has been tagged with a *ProfitLoss* element from another digital taxonomy and represents profit or loss as defined by other generally accepted accounting principles. The elements of the IFRS digital taxonomies are all associated with a namespace based on the ifrs.org domain.
prefix	A shorthand way of referring to the full namespace.
table	A logical grouping of axes, members and line items to model information that could conceptually be provided in a table.
tagging	Using specialised software to assign elements from a digital taxonomy to information in an entity's financial report. This process produces a digital financial report in a structured data format (such as XBRL).
taxonomy	A system that links and defines components that provide the meaning for information in a digital report. For example, a taxonomy could include definitions of concepts such as 'Scope 1 greenhouse gas emissions', 'Profit' or 'Assets'. A taxonomy might contain a rich set of information, including multi-language labels, references to authoritative definitions (for example, accounting standards or applicable local laws) and validation rules. A digital taxonomy is typically implemented using the XBRL specification (see www.xbrl.org) and stored in a set of files hosted on a website.

Columbus Building
7 Westferry Circus
Canary Wharf
London E14 4HD, UK

Tel **+44 (0) 20 7246 6410**
Email **taxonomy@ifrs.org**

ifrs.org