

# MFSA

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MALTA FINANCIAL SERVICES AUTHORITY

## Circular

### **ESMA publishes 20<sup>th</sup> extract on enforcement decisions on Financial Statements**

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The Authority would like to draw your attention to the following:

Yesterday, the European Securities and Markets Authority (ESMA) has published extracts from its confidential database of enforcement decisions on financial statements, with the aim of providing issuers and users of financial statements with relevant information on the appropriate application of the International Financial Reporting Standards (IFRS).

European enforcers monitor and review IFRS financial statements and consider whether they comply with IFRS and other applicable requirements, including relevant national law.

Decisions included in this extract were taken by national enforcers in the period from March 2014 to June 2016. ESMA will continue publishing further extracts from the database on a regular basis with the next extract expected to be published by the end of the first half of the year 2017.

A copy of the full report can be accessed through the following [link](#).

#### **Contacts**

Any queries or requests for clarifications in respect of the above should be addressed to Ms Stephanie Buhagiar Camilleri by email on [scamilleri@mfsa.com.mt](mailto:scamilleri@mfsa.com.mt) or by submitting an e-mail on [capitalmarkets@mfsa.com.mt](mailto:capitalmarkets@mfsa.com.mt).

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