

24 July 2019

## ESMA Updates the ESEF Reporting Manual

### Background

Following feedback from market participants, the European Securities and Markets Authority (ESMA) has published on 12 July 2019 an [expansion and update](#) to existing guidance to the European Single Electronic Format (ESEF) Reporting Manual (Manual) originally published by ESMA in [December 2017](#).

In light of the implementation of the requirements set up by the [ESEF Regulation](#) and the first-time preparation of ESEF-compliant financial statements, the aim of this Manual is to provide more guidance to market participants and to address some of the salient issues emanating from generating documents in compliance with the ESEF Regulation.

In this regard, ESMA will continue to monitor relevant market developments and gather feedback on issues frequently encountered. Where relevant and/or necessary ESMA will provide further guidance to the public.

For further information regarding ESEF, including the links to the Reporting Manual and the ESEF Taxonomy, please refer to [Malta Financial Services Authority website](#).

### Contacts

Should you have any queries relating to the above, kindly contact the Authority on [esef@mfsa.com.mt](mailto:esef@mfsa.com.mt).