

25 June 2020

## ESMA publishes an example of an Annual Report in ESEF

### Background

Reference is made to the Authority's [Circular](#) dated 22 June 2020 in relation to the report published by the European Securities and Markets Authority ("ESMA") on the integration of the 2020 IFRS taxonomy into the ESEF RTS.

Further to the above, on 17 June 2020 ESMA published an example of an Annual Financial Report prepared in compliance with the requirements of the [Regulatory Technical Standard on ESEF](#) and with the guidance provided by ESMA in the [ESEF Reporting Manual](#) as last updated in July 2019.

The example<sup>1</sup> has been prepared by the Global LEI Foundation ("GLEIF") as supported by ESMA, and is available for viewing on ESMA's website through the [following link](#).

For additional information<sup>2</sup> in this regard, kindly refer to the [GLEIF website](#) which features a version of the Annual Report in XBRL as well as iXBRL format.

Due consideration should be made in relation to the [Disclaimer](#) provided by ESMA, particularly that the sole purpose of this report is to provide an example to the public on the application of ESEF and that it does not stipulate any new policy or guidance.

Furthermore, preparers are to be aware of the need to continue monitoring any new guidance, requirements or updates in relation to ESEF, as and when they become available or applicable.

Please be guided according.

### Contacts

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

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<sup>1</sup> ESMA, ESEF – example of Annual Financial Report: <https://www.esma.europa.eu/esef-example-annual-financial-report>

<sup>2</sup> GLEIF, Governance, GLEIF Annual Report: <https://www.gleif.org/en/about/governance/annual-report>