

10 July 2020

ESMA Updates the ESEF Reporting Manual

Background

On 09 July 2020, the European Securities and Markets Authority (ESMA) published an update of the [European Single Electronic Format \(ESEF\) Reporting Manual](#).

The ESEF Reporting Manual aims at facilitating compliance with the [RTS on ESEF](#)¹ by assisting market participants, particularly issuers and software vendors, in creating Inline XBRL documents. As outlined in the [Circular dated 24 July 2019](#), the ESEF Reporting Manual was originally published in December 2017 and subsequently updated in July 2019. The most recent update, being the [July 2020 Update](#), expands current guidance and mirrors advances in technical specifications.

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

Contacts

Should you have any queries relating to the above, kindly contact the Authority on eseef.malta@mfsa.mt

¹ Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format