

13 July 2021

ESMA Publishes an Update of the ESEF Reporting Manual

1.0 Background

Reference is made to the [Regulatory Technical Standard on the European Single Electronic Format \(ESEF\)](#), applicable to Annual Financial Reports (AFRs)¹ containing financial statements for financial years beginning on or after 01 January 2021². In this regard, AFRs should be prepared in the Extensible Hypertext Markup Language (.xHTML) and IFRS consolidated financial statements should additionally be marked up using the eXtensible Business Reporting Language (XBRL).

2.0 ESEF Reporting Manual

The Authority would like to draw your attention to the [2021 update of the ESEF Reporting Manual](#), published by the European Securities and Markets Authority (ESMA) on 12 July 2021.

The ESEF Reporting Manual is intended to provide guidance on issues which are commonly encountered when generating Inline XBRL instance documents in compliance with the [Regulatory Technical Standard on ESEF](#). The 2021 update builds upon existing guidance and reflects the relevant developments in the technical specifications.

3.0 Contacts

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

¹ AFRs of all issuers with securities listed on an EU regulated market.

² Refer to the Circulars dated [24 December 2020](#), [27 January 2021](#) and [03 March 2021](#).