

25 March 2022

Publication of Frequently Asked Questions on the European Single Electronic Format (“ESEF”)

Background

During 2022, issuers are expected to experience the first sets of Annual Financial Reports (“AFR”) being presented in the European Single Electronic Format (“ESEF”) in terms of the applicable regulation.

Over the past few months, the Authority has received a number of queries in relation to the applicable procedures surrounding the publication of ESEF AFRs. In this regard, the Authority has noted common queries and has today published its second set of Frequently Asked Questions (Publication 2.0) to guide issuers in the implementation of ESEF.

The FAQs focus on the processes that may be applicable when testing, uploading, lodging, validating, and publishing ESEF AFRs. The FAQs may be categorised into three parts:

- **Part I:** Access and Use of the Test and Live Environment [**FAQ 1 – FAQ 7**]
- **Part II:** Validations and Feedback File [**FAQ 8 – FAQ 12**]
- **Part III:** Matters relating to Publication [**FAQ 13 – FAQ 17**]

The FAQs documents are available on the MFSA Website as follows:

<https://www.mfsa.mt/firms/capital-markets/european-single-electronic-format/faqs/>

Contacts

Any queries or request for clarifications in respect of the above should be submitted on email address: esef.malta@mfsa.mt.