

15 May 2023

ESMA Postpones to 2024 the Annual IFRS Amendment of the ESEF

1.0 Background

The European Securities and Markets Authority (ESMA), the EU's financial markets regulator and supervisor, has decided to postpone to 2024 the amendment of the European Single Electronic Format (ESEF) Regulatory Technical Standard (RTS). This decision is in part due to the limited changes in the 2023 update to the International Financial Reporting Standards (IFRS) Taxonomy. Throughout 2023, ESMA will monitor the implementation of the ESEF requirements, assess how to improve digital reporting and develop the ESEF sustainability taxonomy and requirements. Further information can be obtained by using the following [link](#).

Contacts

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