



HELLENIC REPUBLIC
CAPITAL MARKET COMMISSION

DIRECTORATE OF LISTED COMPANIES
DEPARTMENT OF PERIODIC INFORMATION

Athens, December 12, 2023

ANNOUNCEMENT

2022 ESEF XBRL TAXONOMY FILES & 2023 ESEF CONFORMANCE SUITE

On December 7, 2023, ESMA published an update to the [European Single Electronic Format \(ESEF\) XBRL taxonomy 2022 files](#) and the [ESEF Conformance Suite 2023](#) to facilitate the implementation of the ESEF Regulation.

ESMA has previously decided [to postpone to 2024 the annual amendment](#) of the ESEF Regulatory Technical Standards (RTS) reflecting the 2023 International Financial Reporting Standards (IFRS) Taxonomy. As such, the update of the ESEF XBRL taxonomy 2022 files and the ESEF Conformance Suite 2023 is limited to:

- Minor corrections aimed at improving usability, and
- Updated Conformance Suite test fields facilitating the implementation of the updated version of the [ESEF Reporting Manual](#) into software products used by preparers to produce their ESEF report package.

For the Hellenic Capital Markets Commission
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Head of Directorate