



HELLENIC REPUBLIC
CAPITAL MARKET COMMISSION

DIRECTORATE OF LISTED COMPANIES
DEPARTMENT OF PERIODIC INFORMATION

Athens, January 3, 2023

ANNOUNCEMENT

2022 ESEF TAXONOMY FILES & 2022 ESEF CONFORMANCE SUITE

On December 22, 2022, ESMA published the [2022 ESEF XBRL Taxonomy files](#) and an update to the [ESEF Conformance Suite](#) to facilitate the implementation of the European Single Electronic Format (ESEF) Regulation ([news item](#)). The updated files reflect the requirements from the 2022 [draft update](#) για το 2022 to the ESEF Regulation and the 2022 [update](#) to the ESEF Reporting Manual.

The publication aims to ease preparations by software vendors and issuers on the 2022 IFRS consolidated financial statements with the latest version of the ESEF format. Nevertheless, only after the entry into force of the 2022 update to the ESEF Regulation, the 2022 ESEF taxonomy files and the updated Conformance Suite will discharge issuers from their ESEF obligations for their annual financial reports concerning financial years beginning on or after 1 January 2022. Issuers may use the 2021 ESEF taxonomy files and conformance suite provided by ESMA in [December 2021](#) for their annual financial reports concerning financial years beginning on or after 1 January 2022.

Background

The 2022 draft update to the ESEF regulation was submitted by ESMA in June 2022, it was adopted by the European Commission on 21 September 2022 and the scrutiny of the European Parliament and Council ended on 21 December 2022 with no objection.

The 2022 ESEF taxonomy is based on the 2022 IFRS Taxonomy, prepared and updated annually by the IFRS Foundation. The IFRS Foundation also publishes a versioning document explaining the changes compared to the previous taxonomy. The ESEF taxonomy package includes labels in all EU languages.

The ESEF Regulation requires that all issuers with securities listed on an EU regulated market prepare their annual financial reports in xHTML and mark-up the IFRS consolidated financial statements contained therein using XBRL tags and the iXBRL technology.

Next steps

The 2022 update to the ESEF regulation will enter into force on the twentieth day following that of its publication in the European Official Journal, which is due to happen by the end of 2022.

For the Hellenic Capital Markets Commission
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