



HELLENIC REPUBLIC

CAPITAL MARKET COMMISSION

DIRECTORATE OF LISTED COMPANIES
DEPARTMENT OF PERIODIC INFORMATION

Athens, January 14, 2025

ANNOUNCEMENT

ESEF XBRL TAXONOMY FILES 2024 & ESEF CONFORMANCE SUITE

On January 8, 2025, ESMA published an update to the [European Single Electronic Format \(ESEF\) XBRL taxonomy 2024 files](#) and the [ESEF Conformance Suite](#) to facilitate the implementation of the ESEF Regulation ([News item](#)).

ESMA aims to support the implementation of the ESEF by providing XBRL taxonomy files and Conformance Suite test files that align with the requirements of the 2024 [draft update](#) to the ESEF Regulation and the 2024 [update](#) to the ESEF Reporting Manual.

The publication intends to assist software vendors and issuers in preparing the 2024 IFRS consolidated financial statements using the most updated version of the ESEF format. It will also facilitate EU issuers listed on US capital markets (known as 'Foreign Private Issuers') in meeting their reporting obligations with the US Securities and Exchange Commission (SEC). Nevertheless, the 2024 ESEF taxonomy files and the updated Conformance Suite will only discharge issuers from their EU ESEF obligations for their annual financial reports concerning financial years beginning on or after 1 January 2024 after the entry into force of the 2024 update to the ESEF Regulation.

The 2024 update to the ESEF regulation will take effect on the twentieth day following its publication in the European Official Journal, which is expected by mid-January 2025.

Issuers may alternatively use the 2022 ESEF taxonomy files and conformance suite [published by ESMA in December 2022](#), for annual financial reports concerning financial years beginning on or after 1 January 2024.

For the Hellenic Capital Markets Commission
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