



HELLENIC REPUBLIC
CAPITAL MARKET COMMISSION

DIRECTORATE OF LISTED COMPANIES
DEPARTMENT OF PERIODIC INFORMATION

Athens, April 24, 2026

ANNOUNCEMENT

2025 ESEF XBRL TAXONOMY FILES & ESEF CONFORMANCE SUITE

On April 21, 2026, ESMA published the 2025 European Single Electronic Format (ESEF) ([XBRL taxonomy files](#)), together with an updated [ESEF Conformance Suite](#). These materials support issuers and software vendors in preparing 2026 IFRS consolidated financial statements using the most up-to-date ESEF format.

The 2025 taxonomy reflects the introduction of IFRS 18 "Presentation and Disclosure in Financial Statements", effective from January 1, 2027, with early application permitted. The ESEF taxonomy includes two entry points, allowing issuers to report under either IAS 1 or IFRS 18. This approach facilitates prompt understanding of the new structure, encourages timely preparation, and lowers implementation risks.

Furthermore, ESMA does not plan to amend the ESEF RTS or taxonomy in 2026. This follows the IFRS Foundation's decision not to issue a 2026 IFRS Accounting Taxonomy update and will provide greater regulatory stability and more time for implementation.

For the Hellenic Capital Markets Commission
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Head of Directorate