

# [ESMA updates the ESEF Reporting Manual](#)

The European Securities and Markets Authority (ESMA), the EU's securities markets regulator, published today an [update](#) of its Reporting Manual on the European Single Electronic Format (ESEF). The update expands existing guidance and reflects relevant developments in the technical specifications.

The ESEF Reporting Manual is aimed at all market participants involved in the implementation of the requirements set out in the [ESEF Delegated Regulation](#), and in particular in the first-time preparation of IFRS consolidated financial statements in Inline XBRL.

## **Background**

The ESEF Reporting Manual is intended to provide guidance on issues commonly encountered when generating Inline XBRL instance documents in compliance with the ESEF Delegated Regulation. It was originally published by ESMA in December 2017 and updated in July 2019. ESMA will continue to monitor markets developments and gather feedback from stakeholders. Where relevant and/or necessary, ESMA will provide further guidance to the public.