

## PwC Plus Article

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# ESMA updates the European Single Electronic Format Reporting Manual

**The purpose of the ESEF Reporting Manual is to promote a harmonised and consistent approach for the preparation of annual financial reports in the format specified in the RTS on ESEF.**



## Keywords

Berichterstattung / Reporting, European Single Electronic Format (ESEF), Financial Reporting, Transparenz  
, XBRL

## Topics

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation

## Issuing Body

ESMA - European Securities and Markets Authority