

R4 - European Single Electronic Format

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Reference Identifier

FDIS-RA: [R4]

Citation

European Securities and Markets Authority. *European Single Electronic Format*. Regulatory and technical information concerning the European Single Electronic Format for annual financial reports.

URI

<https://www.esma.europa.eu/issuer-disclosure/electronic-reporting>

Note

This reference provides the European Union framework for the electronic preparation and publication of specified annual financial reports.

The European Single Electronic Format establishes requirements for annual financial reports to use a common electronic format and, where applicable, structured tagging based on Inline XBRL and the applicable ESEF taxonomy.

FDIS-RA uses this reference to illustrate architectural concerns involving:

- Machine-readable financial reporting
- Structured and tagged information
- Taxonomy-based representation
- Conformance with reporting-format requirements
- Downstream validation, interpretation, and comparison

The European Single Electronic Format addresses reporting format, tagging, taxonomy, and conformance requirements. It does not, by itself, define a complete downstream interpretation architecture or govern all semantic assumptions applied after submission.

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