

EUROPEAN SECURITIES MARKET AUTHORITY  
201-203 Rue de Bercy  
75012 Paris

Paris, the 19<sup>th</sup> of March 2025

**Subject: XBRL France answer to the Consultation Paper on the Regulatory Technical Standards (RTS) on the European Single Electronic Format (ESEF) defining marking up rules for sustainability reporting and revising the marking up rules for the Notes to the IFRS consolidated financial statements and, on the amendments to the RTS on the European Electronic Access Point (EEAP)**

Dear madam, dear sir,

Please find enclosed the answer prepared by XBRL France for the consultation in subject, and endorsed by the XBRL France Board.

This answer has been prepared by two of our working groups (ESEF-IFRS WG and Sustainability WG), populated by issuers, auditors, service and software providers operating in France, in coordination with the answers prepared by XBRL Europe and XBRL International.

However XBRL France answer reflects the French specificities regarding its own market and all the stakeholders vis-à-vis ESEF implementation.

Thank you for the opportunity to answer this consultation. As instructed we have uploaded the responses to the consultation questions.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Gilles Maguet'.

Gilles Maguet  
Délégué général  
XBRL France