



XBRL Deutschland e.V. – Erna-Scheffler-Str. 2 – 40476 Düsseldorf

XBRL Deutschland e.V.
Erna-Scheffler-Str. 2 (Deloitte-Building)
40476 Düsseldorf

Dear European Securities and Markets Authority
201-203 rue de Bercy
CS 80910
75589 Paris Cedex 12
France

Düsseldorf, 31. March 2025

Response to the Consultation Paper on the Regulatory Technical Standards on the European Single Electronic Format

Dear European Securities and Markets Authority,

Our association represents a diverse group of professionals, including auditors, software vendors, and analysts, all specializing in xBRL standards.

The attached reply form encapsulates insights and perspectives derived from dialogues between software vendors, auditors, and data users. We believe our approach has enabled us to provide a well-balanced and comprehensive commentary on the proposed RTS amendments. Our primary goal is to contribute constructively to the development of a robust regulatory framework that supports high-quality, transparent, and consistent digitalization of financial and sustainability reporting.

We appreciate the opportunity to participate in this significant consultation process and look forward to ongoing collaboration with ESMA and other stakeholders.

Thank you for considering our response. Should you require any further information or clarification, please do not hesitate to contact us.

Sincerely,

XBRL Deutschland e.V.