



Panel Discussion

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- Moderator: Jon Rowden
 - Panellists:
 - Thomas Toomse-Smith
 - Karlien Conings
 - Karl Magnus Westerberg
 - Dr Ben Russell

A large quantity of new digital data is arriving with ESEF implementation. How do you expect the new data to be used initially and also in the longer term?

New regulation usually has an implementation phase, followed by a Business-As-Usual phase. Right now we are in the implementation phase. What date do you expect Business-As-Usual to arrive and why?

Not every issuer has a January year end and in fact ESEF implementations will be phased over the course of a year. So for issuers who haven't started practical preparations, what actions should they do first and why?

ESEF has already come a long way - we have seen new regulatory requirements, new documents, new audit reports. On that journey, what for you has been the most surprising revelation or insight?

Thank you

