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Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

**amending certain Regulations as regards the establishment and functioning of the
European single access point**

(Text with EEA relevance)

{SEC(2021) 572 final} - {SWD(2021) 344 final} - {SWD(2021) 345 final}

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The establishment of a European Single Access Point (ESAP) by 2024 is a flagship action of the Capital Markets Union (CMU) Action Plan adopted by the European Commission in September 2020¹. ESAP will contribute to the achievement of the CMU's objectives by providing EU-wide access to information published by entities that is relevant to capital markets, financial services and sustainable finance, i.e. mainly information about their economic activities and products. ESAP will provide access to this information in an efficient and non-discriminatory manner.

Information about entities' activities and products is essential for decision-making by providers of capital. ESAP will contribute to further integrating the financial services and capital markets in the single market, to allocating capital more efficiently across the EU and promoting the development of smaller national capital markets and economies by giving them greater visibility. ESAP will also allow non-listed entities including small and medium-sized enterprises (SMEs) to make available information on a voluntary basis. This will facilitate their access to capital.

This proposal is part of a package comprised of:

- a proposal for a Regulation establishing a European Single Access Point;
- a proposal for a Directive amending certain Directives; and
- a proposal for a Regulation amending certain Regulations (this proposal).

Amendments to certain regulations is necessary to achieve the above objectives to contribute to the integration of the single market, particularly as regards the collection of information to be made available to ESAP.

• Consistency with existing policy provisions in the policy area

This proposal builds on the requirements of existing legislation in the field of financial services, capital markets and sustainable finance. For capital markets to function efficiently, it is essential to have a regular flow of relevant, reliable, complete, timely and comparable company information towards market participants and other stakeholders.

This proposal does not create any new reporting obligation in terms of content, but builds on existing disclosure requirements foreseen in the EU legal acts amended by this proposal.

• Consistency with other Union policies

This proposal contributes to the implementation of the European strategy for data set-out in a Commission Communication of February 2020² by enabling the availability of relevant information in a financial common European data space. ESAP is part of the European financial data spaces presented in the strategy.

¹ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final

² Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A European strategy for data, 19.02.2020, COM/2020/66 final.

In its Strategy for Financing the Transition to a Sustainable Economy³, the Commission placed sustainable finance at the heart of the financial system and as a precondition to create an enabling framework for private investments in sustainable projects and activities.

In addition, this proposal contributes to the achievement of the objectives of the European Green Deal⁴ and the Strategy for Financing the Transition to a Sustainable Economy by addressing the availability and usability of information about the sustainability of European entities' activities.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

An EU intervention to reduce fragmentation, by ways of a single access point would further contribute to integrating the single market by removing obstacles to the circulation of information within the Union. The Treaty on the Functioning of the European Union (TFEU) confers upon the European institutions the competence to lay down appropriate provisions that have as their object the establishment and functioning of the internal market ([Article 114 TFEU](#)).

• Subsidiarity (for non-exclusive competence)

The objectives of this initiative cannot be sufficiently achieved by the Member States individually. The Member States have currently certain leeway for the design of rules on mechanisms and formats of corporate reporting obligations set out by the EU legislation. The resulting geographical and thematic fragmentation of disclosure mechanisms and formats is pervasive in the Union and increases access and processing costs for users of corporate information. Further individual actions by Member States would not reduce this fragmentation unless they move in the same direction to build a single access point and address a number of barriers, which is unlikely without a coordinated approach.

Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union.

• Proportionality

In accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union, this initiative does not go beyond what is necessary in order to achieve the objectives of this initiative. This proposal will not add or modify reporting obligations in terms of content. In order to minimise the burden on entities and national authorities, ESAP builds as much as possible on the existing data reporting channels and infrastructure.

• Choice of the instrument

An Omnibus Regulation is considered to be the most appropriate legal instrument to amend existing Regulations to establish ESAP since most of the provisions therein are specifying which public information should be submitted to ESAP via a collection body. Moreover, a Regulation will eliminate the risk of unnecessary divergences between national laws as

³ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Strategy for Financing the Transition to a Sustainable Economy, 06.07.2021, COM(2021) 390.

⁴ Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, The European green deal, 11.12.2019, COM/2019/640 final..

regards the metadata to be included by entities in the information published and the tasks to be carried out by the collection bodies, which is crucial for a well-functioning ESAP.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

The impact assessment accompanying this proposal draws on - inter alia - the fitness check of the EU framework for public reporting by entities published by the Commission in April 2021⁵. A key finding of this fitness check is the need to tap the potential of digital tools to improve access to, use and re-use of regulated information disclosed by entities. In particular, the fitness check highlighted the lack of an EU-wide single point of access to regulated information and limited machine readability of information disclosed by entities.

- **Stakeholder consultations**

The consultation process and its main conclusions on which this proposal is based are summarised in Annex 2 of the Impact Assessment accompanying the proposal for a Regulation establishing ESAP⁶. Consultation activities included a targeted online consultation, workshops with various categories of relevant stakeholders, and input from relevant expert groups established by the Commission, in particular the High-Level Forum (HLF) on the CMU⁷.

In general, all consulted stakeholder groups welcomed the Commission's initiative on the ESAP and expressed their support for a phased-in implementation to prioritise and make available the information on ESAP in different phases. Stakeholders also emphasised the importance of using a 'file once' principle. Preparers of the information to be reported publicly and SMEs also underlined the need to avoid creating additional administrative burdens, including no new reporting obligations introduced for entities.

The majority of the stakeholders supported a broad scope of information to be included in ESAP covering both financial and sustainability-related information. The vast majority of stakeholders believed that the standardisation of information under a common reporting framework with common schemes and metadata would be useful to address the challenges regarding comparability, reliability, and reusability of information. They also mentioned that the absence of such common standards is one of the main barriers users and society face when they process financial and environment social and governance (ESG)-related information.

Most stakeholders have similar views on the infrastructure dimension and on how ESAP should collect information, and suggest that ESAP should build on the existing national or European reporting channels. In addition, stakeholders called for information to be made available through ESAP at the same time that it is published in any other mean or channel.

- **Collection and use of expertise**

The impact assessment accompanying this proposal also draws on data available from desktop research and in particular from the following studies and expertise:

⁵ SWD/2021/81 final, 21 April 2021.

⁶ SWD(2021)XXX of [date].

⁷ The HLF recommended that ESAP should provide access "to entities' public financial and non-financial information, as well as other financial product or activity-relevant public information [...], which shall be freely accessible to the public and free of fees or license use." See Final Report of the High Level Forum on the Capital Markets Union: A New Vision for Europe's Capital markets, June 2020.

- Study on the “Regulatory framework analysis for potential integration into the European Electronic Access Point (EEAP)”⁸;
- “Impact Assessment study on the list of High Value Datasets to be made available by the Member States under the Open Data Directive”⁹;
- Expertise provided by Business Reporting - Advisory Group (BR-AG), a company contracted specifically to assist the Commission for this initiative.

The material gathered and used to feed the impact assessment was generally factual or otherwise coming from reputable and well-recognised sources that act as benchmarks and reference points for the topic. Input received from stakeholders during the consultation activities was generally treated as opinions, unless of factual nature.

- **Impact assessment**

The Impact Assessment accompanying this proposal was examined by the Regulatory Scrutiny Board on 22 July 2021. The Board gave a positive opinion providing a few comments, which were addressed by the Commission in the final version of the Impact Assessment (details are provided in Annex 1 thereof).

The Impact Assessment analyses several policy options to achieve the specific objectives of enabling seamless and integrated access to the relevant entities' public information and to increase the digital use (and re-use) of such information. The possible policy options that are relevant for this proposal relate to the following dimensions: (1) scope of the information accessible via ESAP; (2) format of the information accessible via ESAP; (3) collection of the information accessible via ESAP and interconnection of existing collection points. These are the core aspects in terms of addressing the identified problems and they are also the principal determinants of costs.

The following aspects were also assessed, although they are considered to be more technical and less crucial for the achievement of ESAP specific objectives: (i) timeliness of information accessibility via ESAP; (ii) ensuring data integrity and credibility of the source; (iii) grand fathering; (iv) retention period; (v) principles about “voluntary information” which will be accessible via ESAP.

- **Regulatory fitness and simplification**

This proposal addresses mainly the designation of collection bodies needed for the establishment of ESAP. By streamlining disclosure channels, ESAP will bring simplification and improved efficiency mainly on the demand side (users), with reduced search and processing costs, and to some extent to entities in terms of filing obligations.

- **Fundamental rights**

This proposal respects fundamental rights and observes the principles recognised in particular by the Charter of the Fundamental Rights of the European Union. ESAP will improve access to information that include personal data. This is necessary to promote data-driven innovation in finance, help integrate European capital markets, channel investments into sustainable activities, and bring efficiencies for consumers and businesses. At the same time, ESAP will improve access only to those personal data that have to be processed pursuant Union law or

⁸ ISBN 978-92-76-13304-9.

⁹ ISBN 978-92-76-25267-2.

another legal basis pursuant to Regulation (EU) 2016/679¹⁰, as this proposal does not introduce new data reporting requirements in addition to those that already exist.

4. BUDGETARY IMPLICATIONS

This proposal addresses mainly the entities filing information and the collection bodies.

In order to optimally achieve the objectives of this initiative, this proposal holds no additional implications in terms of costs than what is exposed in the Legal Financial Statement and Budgetary implications of the proposal for a Regulation establishing a ESAP for national or EU collection bodies (Officially Appointed Mechanisms, National Competent Authorities, European Supervisory Authorities referred to in the context of EU legislation on financial services, capital markets and sustainability).

For the collection bodies, the costs for the interconnection of the EU/national collection bodies with ESAP (mainly based on the development of Application Programming Interfaces) are estimated to be around EUR 50 800 at individual level (one-off), while annual recurring costs would be around EUR 6 500 at individual level. In some cases, there are strong synergies with existing tasks carried or projects already planned by collection bodies, such as the recent proposal to amend the Regulation (EU) No 575/2013 in order to empower the European Banking Authority (EBA) to centralise the publication of institutions' annual, semi-annual and quarterly prudential disclosures. The EBA will act as the collection body for this information in the context of ESAP¹¹. This proposal also builds on the existing Officially Appointed Mechanisms that currently collect regulated information from issuers of transferable securities listed on EU regulated markets pursuant to the Transparency Directive¹².

Costs for the filing entities (filing costs) would amount to EUR 800 per year, comprised of the costs for obtaining a legal entity identifier, signing tools, a digital certificate, and potential filing fees charged by the collection bodies (higher bound estimate – the funding of collection bodies' funding will a national prerogative, and may commonly include public funding). These costs would represent EUR 121.4 million annually for the filing entities altogether.

Budgetary implications of the above on national budgets cannot be predicted with certainty beyond the examination of costs, as this will depend on many factors, including whether a collection body is public or private, their current funding arrangements, etc.

The Commission provides a tailor-made expertise via Technical Support Initiative (TSI) to help EU Member States design and implement growth enhancing reforms in a wide range of policy areas. The Commission's TSI programme can partially fund the technical support for the implementation of ESAP by National Competent Authorities, upon their request. Through the TSI programme, the Commission will also provide input on the practical aspects of reforms. This can take the form of strategic or legal advice, studies, training and in-country missions by experts. Funding provided through the TSI is based on annual request rounds.

¹⁰ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

¹¹ See the Commission's proposals for a Regulation amending Regulation (EU) No 575/2013 as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor, in particular the amendments to Article 433.

¹² See Article 21(1) of Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 as amended.

5. OTHER ELEMENTS

• Implementation plans and monitoring, evaluation and reporting arrangements

This proposal does not require an implementation plan.

Monitoring certain elements of this proposal, in particular as regards the extent of machine readability of the information, would be a task for ESMA, as per the proposal for a Regulation establishing ESAP.

The proposal for a Regulation establishing ESAP includes a review clause for the package.

• Detailed explanation of the specific provisions of the proposal

Each Article of this proposal amends a specific Regulation among the ones listed in the Annex to the proposal for a Regulation establishing ESAP, by introducing an additional provision regulating the following specific aspects to enable the functioning of ESAP:

(1) Disclosure and format of certain information

This additional provision specifies that any information, document and report made public under EU law by an entity (including credit rating agencies, funds, central counterparties, central securities depositories, issuers of securities, auditors or credit institutions, as applicable), will have to be submitted to the collection body in a data extractable format or in a machine-readable format, where relevant, simultaneously with their publication.

This provision also specifies that any information, document and report that is to be made public, must be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014¹³ of the European Parliament and of the Council and must include at least the following metadata:

- the name of the entity submitting the information;
- the legal entity identifier;
- the size of the entity;
- the type of information;
- the specific period of time for the information to be made publicly available, where relevant.

The relevant European Supervisory Authority (i.e. ESMA, EBA or EIOPA), based on a cost-benefit analysis, will develop draft implementing technical standards to specify:

- the specific metadata to be included in the information;
- the data structuring of the information;
- the machine-readable format.

The Commission is empowered to adopt those implementing technical standards by means of implementing acts.

(2) Designation of collection bodies

¹³ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).

This provision specifies the relevant collection body to which a filing entity should submit the information. Where a collection body is already identified within a Regulation, it will be specifically designated for the purpose of collecting information for the purpose of ESAP. When no collection body can be identified within a Regulation for the purpose of ESAP, the task of being collection bodies for the purpose of ESAP is devolved on officially appointed mechanisms established under Directive 2004/109/EC (Transparency Directive).

(3) Application date

The application date specified in each Article determines when a specific Regulation and its related disclosure obligations will start falling in the scope of ESAP.

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(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee¹⁴,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) In the Capital Markets Union (CMU) Action Plan¹⁵, the Commission proposed to improve public access to entities' financial and non-financial information by building a European Single Access Point (ESAP). The Commission Digital Finance Strategy¹⁶ set out general lines on how Europe can support the digital transformation of finance in the coming years, and in particular to promote a data-driven finance. In the Strategy for Financing the Transition to a Sustainable Economy¹⁷, the Commission placed sustainable finance at the heart of the financial system as a key means to achieve the green transition of the EU economy, as part of the Green Deal¹⁸.
- (2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]¹⁹ in order to enable an easy access to data for decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Rolling out common European data spaces in crucial sectors, including the financial sector, would serve

¹⁴ OJ C [...], [...], p. [...].

¹⁵ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final..

¹⁶ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A digital finance strategy for the EU, 24.09.2020, COM/2020/591 final..

¹⁷ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Strategy for financing the transition to a sustainable economy, 06.07.2021, COM/2021/390 final..

¹⁸ Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, The European green deal, 11.12.2019, COM/2019/640 final..

¹⁹ [OP: Please insert corresponding footnote: full title and OJ reference].

that purpose. The financial world is expected to undergo a digital transformation in the coming years, and the Union should support this, in particular by promoting data-driven finance. Furthermore, putting sustainable finance at the heart of the financial system is a key means to achieving a green transition of the Union economy. For the green transition to succeed through sustainable finance, it is essential that information related to the sustainability of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial and non-financial information on natural or natural persons required to make information public, or submitting financial and sustainability-related information about their economic activities to a collection body on a voluntary basis ('entities') needs to be improved. An efficient means to do so at Union level is to establish a centralised platform, ESAP, giving electronic access to all relevant information.

- (3) ESAP should provide the public with an easy centralised access to information about entities and their products in relation to financial services, capital markets and sustainability that entities and authorities are required to publish in accordance with a number of Directives in that field . In any case, any natural or legal person may submit information about its economic activities of relevance to financial services, or to capital markets or concerning sustainability to a collection body with a view to making that information accessible on ESAP in accordance with Article 3 of Regulation (EU) XXX/XXX [ESAP Regulation].
- (4) A number of Regulations in the field of financial services, capital markets and sustainability should be amended in order to enable the functioning of ESAP. To allow for a sound and efficient functioning of ESAP in a proportionate manner, the scaling-up of the collection and submission of the information would need to be gradual.
- (5) For the functioning of ESAP, collection bodies should be designated to collect from the relevant entities the information in relation to financial services, capital markets and sustainability. In the absence of a collection body already established under Union law, Member States shall designate one of the Officially Appointed Mechanisms established under Directive 2004/109/EC of the European Parliament and of the Council²⁰ to collect and store the information, and notify the European Securities and Markets Authority (ESMA) accordingly. That Officially Appointed Mechanism should act as a collection body as defined in Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation] and should carry out the specific tasks set out in that Regulation. Where a European Supervisory Authority or a competent authority is required under Union law to draw-up and publish on its website information on the relevant entities and their financial products in relation to financial services, capital markets and sustainability, that authority should act as a collection body as defined in Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]. That authority should publish information in a data extractable format, include the names and, where available, the legal entity identifier of the entity, and specify the type of information.
- (6) To ensure that ESAP provides timely access to information that is relevant for financial services, capital markets and sustainability as set out in Regulation (EU)

²⁰ Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38).

XXXX/XXX [ESAP Regulation], entities should submit their information to a collection body at the same time as they make that information public.

- (7) In order for the information to be digitally usable, entities should submit to the collection bodies the information in a data extractable format or, where required under Union law, in a machine-readable format. Entities should also accompany the information they submit to the collection bodies with the metadata requested by those collection bodies. The Commission should be empowered to adopt implementing technical standards developed by the relevant European Supervisory Authority specifying the metadata for each piece of information, the data structuring of the information and information for which a machine-readable format is required and which machine-readable format is to be used in that case.
- (8) Entities should be held responsible for the information they submit to the collection bodies. Ensuring data integrity and credibility of the source would enable to protect entities from undue alteration of their information, and build public trust in ESAP. To that purpose, documents submitted by entities to the collection bodies should be accompanied by a qualified electronic seal included by the reporting entity on the information submitted to the collection bodies where such seal is required, in accordance with specifications set out in Regulation (EU) XXXX/XXX [ESAP Regulation].
- (9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725²¹ and delivered an opinion on [insert date]²².
- (10) Since the objective of this Regulation, namely to harmonise the disclosure requirements for the public information that should be accessible through ESAP, cannot be sufficiently achieved by the Member States and can therefore, by reason its scale or effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (11) The following Regulations should therefore be amended accordingly:
 - Regulation (EC) No 1060/2009 on credit rating agencies²³;
 - Regulation (EU) No 236/2012 on short selling and certain aspects of credit default swaps²⁴;
 - Regulation (EU) No 648/2012 on OTC derivatives, central counterparties and trade repositories²⁵;
 - Regulation (EU) No 345/2013 on European venture capital funds²⁶;

²¹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

²² OJ C [...], [...], p. [...].

²³ Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies (OJ L 302, 17.11.2009, p. 1).

²⁴ Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1).

²⁵ Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1).

- Regulation (EU) No 346/2013 on European social entrepreneurship funds²⁷;
- Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment²⁸;
- Regulation (EU) No 537/2014 on specific requirements regarding statutory audit of public-interest entities²⁹;
- Regulation (EU) No 596/2014 on market abuse (market abuse regulation)³⁰;
- Regulation (EU) No 600/2014 on markets in financial instruments³¹;
- Regulation (EU) No 909/2014 on improving securities settlement in the European Union and on central securities depositories³²;
- Regulation (EU) No 1286/2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs)³³;
- Regulation (EU) 2015/760 on European long-term investment funds³⁴;
- Regulation (EU) 2015/2365 on transparency of securities financing transactions and of reuse³⁵;
- Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment³⁶;

²⁶ Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1).

²⁷ Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds (OJ L 115, 25.4.2013, p. 18).

²⁸ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

²⁹ Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77).

³⁰ Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ L 173, 12.6.2014, p. 1).

³¹ Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84).

³² Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 (OJ L 257, 28.8.2014, p. 1).

³³ Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1).

³⁴ Regulation (EU) 2015/760 of the European Parliament and of the Council of 29 April 2015 on European long-term investment funds (OJ L 123, 19.5.2015, p. 98).

³⁵ Regulation (EU) 2015/2365 of the European Parliament and of the Council of 25 November 2015 on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012 (OJ L 337, 23.12.2015, p. 1).

³⁶ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

- Regulation (EU) 2017/1129 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market³⁷;
- Regulation (EU) 2017/1131 on money market funds³⁸;
- Regulation (EU) 2019/1238 on a pan-European Personal Pension Product (PEPP)³⁹;
- Regulation (EU) 2019/2033 on the prudential requirements of investment⁴⁰;
- Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector⁴¹;
- Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment⁴²;
- Regulation (EU) 2021/23 on a framework for the recovery and resolution of central counterparties⁴³,

HAVE ADOPTED THIS REGULATION:

Article 1
Amendment to Regulation (EC) No 1060/2009

In Regulation (EC) 1060/2009 the following Article 13a is inserted:

‘Article 13a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 8(1), Article 8(6) and Article 8(7), Article 8a(1), Article 8a(3), Article 10(1), Article 10(4), Article 11(1), and Article 12, credit rating agencies shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

³⁷ Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12).

³⁸ Regulation (EU) 2017/1131 of the European Parliament and of the Council of 14 June 2017 on money market funds (OJ L 169, 30.6.2017, p. 8).

³⁹ Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) (OJ L 198, 25.7.2019, p. 1).

⁴⁰ Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements of investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) No 806/2014 (OJ L 314, 5.12.2019, p. 1).

⁴¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1).

⁴² Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

⁴³ Regulation (EU) 2021/23 of the European Parliament and of the Council of 16 December 2020 on a framework for the recovery and resolution of central counterparties and amending Regulations (EU) No 1095/2010, (EU) No 648/2012, (EU) No 600/2014, (EU) No 806/2014 and (EU) 2015/2365 and Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 (OJ L 22, 22.1.2021, p. 1).

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by the following metadata:
 - (i) all the names of the credit rating agencies submitting the information;
 - (ii) the legal entity identifier of the credit rating agency specified pursuant to Article 7(4) of Regulation (EU) XX/XXX[ESAP Regulation];
 - (iii) the size of the credit rating agency by category specified pursuant to Article 7(4) of Regulation (EU) XX/XXX [ESAP Regulation];
 - (iv) the type of information as classified pursuant to Article 7(4) of Regulation (EU) XX/XXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii) credit rating agencies shall acquire the legal entity identifier specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 5(3), Article 8d(2), Article 11(2), Article 11a(1), Article 11a(2), Article 18(3), Article 24(5), and Article 36d(1), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the name, where available, and the legal entity identifier of the credit rating agency as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission. Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 2 **Amendment to Regulation (EU) 236/2012**

In Regulation (EU) 236/2012, the following Article 11a is inserted:

‘Article 11a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2024, when making public any information pursuant to Article 6(1), the natural or legal person shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by the following metadata:
 - (i) all the names of the natural or legal person submitting the information;
 - (ii) the legal entity identifier of the person specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the legal person by category specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.

- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii) the relevant natural or legal person shall acquire the legal entity identifier specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority.
 4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 3 **Amendment to Regulation (EU) 648/2012**

In Regulation (EU) 648/2012, the following Article 38a is inserted:

‘Article 38a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 26(7), Article 28(2), Article 38(1), Article 38(3) second subparagraph, Article 38(4), Article 38(5), Article 39(7), Article 39(8), and Article 49(3), CCPs and clearing members shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the CCP submitting the information;
 - (ii) the legal entity identifier of the CCP specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the CCP by category specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), CCPs and clearing members shall acquire the legal entity identifier specified pursuant to Article 7(4) of the [ESAP Regulation].
 3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 6(1), Article 18(2), second subparagraph, Article 25(4), fourth subparagraph, Article 25m(1), Article 25q(3), Article 59(3), Article 68(1), Article 73(3), and Article 77(2), fourth subparagraph, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the CCPs and clearing members as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 12(2), the collection bodies as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national

competent authorities. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of the [ESAP Regulation], include the names and, where available, the legal entity identifier of the CCP and clearing members as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (a) the structuring of data in the information;
 - (b) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 4

Amendment to Regulation (EU) 345/2013

In Regulation (EU) 345/2013, the following Article 13a is inserted:

‘Article 13a

Accessibility of information on the European Single Access Point (ESAP)

From 1 January 2026, in order to make accessible on ESAP established under the Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council* the information referred to in Article 17(1), the collection body as defined in Article 2, point (2), of that Regulation shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of

Regulation (EU) XX/XXXX [ESAP Regulation], include the names, where available, and the legal entity identifier of the fund as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).’

Article 5
Amendment to Regulation (EU) 346/2013

In Regulation (EU) 346/2013, the following Article 14a is inserted:

‘Article 14a

Accessibility of information on the European Single Access Point (ESAP)

From 1 January 2026, in order to make accessible on ESAP established under the Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council* the information referred to in Article 18(1), the collection body as defined in Article 2, point (2), of that Regulation shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the fund as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation. _____

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).’

Article 6
Amendment to Regulation (EU) 575/2013

In Regulation (EU) 575/2013, the following Article 434b is inserted:

‘Article 434b

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to part Eight of this Regulation, the institutions shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;

- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the institution submitting the information;
 - (ii) the legal entity identifier of the institution specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the institutions by category, specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), institutions shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. For the purposes of paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EBA.
 4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA, in close cooperation with ESMA and EIOPA, shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

For the purposes of point (c), EBA, in close cooperation with ESMA and EIOPA, shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

EBA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions

in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 7
Amendment to Regulation (EU) 537/2014

In Regulation (EU) 537/2014, the following Article 13a is inserted:

‘Article 13a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 13, the auditor or the audit firm shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the auditor or audit firm submitting the information;
 - (ii) the legal entity identifier of the auditor or audit firm as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the auditor or audit firm by category as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), auditors or audit firms shall acquire the legal entity identifier specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. By 31 December 2025, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21(2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
 4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), implementing powers

are conferred on the Commission, following the consultation of the CEAOB, to specify:

- (a) the metadata to be included in the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and which machine-readable format is to be used.

For the purposes of point (c), the Commission shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 8 **Amendment to Regulation (EU) 596/2014**

In Regulation (EU) 596/2014, the following Article 21a is inserted:

‘Article 21a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2025, when making public any information pursuant to Article 17(1), Article 17(2), and Article 19(3), the issuer shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the issuer submitting the information;
 - (ii) the legal entity identifier of the issuer as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iii) the size of the issuer by category as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), issuers shall acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December 2024, for the purposes of making accessible on ESAP the information referred to in Article 17(2), Member States shall designate one of the officially appointed mechanisms established under Article 21(2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January 2025, for the purposes of making accessible on ESAP the information referred to in Articles 17(1) and 19(3), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the relevant officially appointed mechanism.

From 1 January 2025, for the purposes of making accessible on ESAP the information referred to in Article 34(1), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the name and, where available, the legal entity identifier of the issuer as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 9
Amendment to Regulation (EU) 600/2014

In Regulation (EU) 600/2014, the following Article 23a is inserted:

‘Article 23a

Accessibility of information on the European Single Access Point (ESAP)

From 1 January 2026, in order to make accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council* the information referred to in Article 14(6), Article 15(1) second subparagraph, Article 18(4), Article 27(1), Article 34, Article 40(5), Article 44(2), Article 45(6) and Article 48, ESMA shall qualify as the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation]. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the investment firm as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).’

Article 10
Amendment to Regulation (EU) 909/2014

In Regulation (EU) 909/2014, the following Article 74a is inserted:

‘Article 74a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 7(1), Article 7(9), Article 26(4), Article 27(4), Article 27(7), Article 28(2), Article 33(1), Article 33(2), Article 34(1), Article 38(6), Article 39(3), Article 41(2), Article 54(3), point (e), Article 54(4), point (f) and Article 59(4), point (j) of this Regulation, the

CSD shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where relevant, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by the following metadata:
 - (i) all the names of the CSD submitting the information;
 - (ii) the legal entity identifier of the CSD as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX[ESAP Regulation];
 - (iii) the size of the CSD by category as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), the CSD shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 12(2) and Article 62, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the name and, where available, the legal entity identifier of the CSD as specified under Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 11 **Amendment to Regulation (EU) 1286/2014**

In Regulation (EU) 1286/2014, the following Article 29a is inserted:

‘Article 29a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public the key information document pursuant to Article 5(1), the PRIIPs manufacturer shall submit that key information document to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility of such information on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

That key information document or information shall comply with all of the following requirements:

- (a) the key information document or information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the key information document or information shall be accompanied by all of the following metadata:
 - (i) all the names of the PRIIP manufacturer submitting the information;
 - (ii) the legal entity identifier of the PRIIP manufacturer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iii) the size of the PRIIP manufacturer by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the key information document or information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), PRIIP manufacturers shall acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December 2025, for the purposes of making accessible on ESAP the key information document referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21(2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 27(1) and Article 29(1), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the PRIIP manufacturer as specified pursuant to Article 7(4) of that Regulation, and the type of information as specified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), the ESAs, through the Joint Committee, shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

For the purposes of point (c), the ESAs, shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

The Joint Committee shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1093/2010, of Regulation (EU) No 1094/2010 and of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to

information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 12 **Amendment to Regulation (EU) 2015/760**

In Regulation (EU) 2015/760, the following Article 25a is inserted:

‘Article 25a

Accessibility of information on the European Single Access Point (ESAP)

From 1 January 2026, in order to make accessible on ESAP established under the Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council* the information referred to in Article 3(3), the collection body as defined in Article 2, point (2), of that Regulation shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the fund as defined pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation], and the type of information as classified pursuant to Article 7(4) of that Regulation.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).’

Article 13 **Amendment to Regulation (EU) 2015/2365**

In Regulation (EU) 2015/2365, the following Article 32a is inserted:

‘Article 32a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2024, when making public any information pursuant to Article 8(3), Article 12(1), Article 19(8), Article 26(1), and Article 26(4) of this Regulation, entities shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or,

where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;

- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the entity submitting the information;
 - (ii) the legal entity identifier the entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.

2. For the purposes of paragraph 1, point (b)(ii) entities shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].

3. From 1 January 2024, for the purposes of in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2024, for the purposes of making accessible on ESAP the information referred to in Article 22(4), point (b), Article 25(1), Article 25(2), Article 25(3), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the entity as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:

- (a) the metadata to be included in the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 14 **Amendment to Regulation (EU) 2016/1011**

In Regulation (EU) 2016/2011, the following Article 28a is inserted:

‘Article 28a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Articles 4(5), Article 11(1) point (c), Article 12(3), Article 13(1), Article 25(7), Article 26(3), Article 27(1), and Article 28(1), the administrator shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the administrator submitting the information;
 - (ii) the legal entity identifier of the administrator, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the administrator by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.

- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), administrators shall acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX.
3. For the purposes of paragraph 1, the collection bodies as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authorities.

For the purposes of making accessible on ESAP the information referred to in Article 45(1), the collection bodies as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authorities. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the administrator as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 36, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the administrator as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 15
Amendment to Regulation (EU) 2017/1129

In Regulation (EU) 2017/1129, the following Article 21a is inserted:

‘Article 21a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2024, when making public any information pursuant to Article 1(4) points (f) and (g), Article 1(5) first subparagraph, points (e) and (f), Article 8(5), Article 9(4), Article 10(2), Article 17(2), Article 21(1), Article 21(9), and Article 23(1), the issuer, the offeror or the person asking for admission to trading on a regulated market, where relevant, shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the issuer, the offeror, or the person asking for admission to trading on a regulated market, where relevant;
 - (ii) the legal entity identifier of the issuer, the offeror, or the person asking for admission to trading on a regulated market, where relevant as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the issuer by category, as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.

2. For the purposes of paragraph 1 point (b)(ii), issuers, the offeror, or the person asking for admission to trading on a regulated market, where relevant, shall acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2024, for the purposes of making accessible on ESAP the information referred to in Articles 25(1), Article 25(4), and Article 26(2), the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the issuer or, where applicable, the offeror as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 16
Amendment to Regulation (EU) 2017/1131

In Regulation (EU) 2017/1131, the following Article 37a is inserted:

‘Article 37a

Accessibility of information on the European Single Access Point (ESAP)

From 1 January 2026, in order to make accessible on ESAP established under the Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council* the information referred to in Article 4(7), the collection body as defined in Article 2, point (2), of that Regulation shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the fund as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).’

Article 17
Amendment to Regulation (EU) 2019/1238

In Regulation (EU) 2019/1238, the following Article 70a is inserted:

‘Article 70a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 26(1) of this Regulation, the PEPP provider shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility of such information on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the PEPP provider submitting the information;
 - (ii) the legal entity identifier of the PEPP provider, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the PEPP provider by category, as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), PEPP providers shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December 2025, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21(2) of Directive 2004/109/EC as the collection body referred to in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 65(6), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EIOPA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the insurance or reinsurance undertaking as specified pursuant to Article 7(4) of that Regulation (EU), and include the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 63(4), Article 69(1) and 69(4), the collection bodies as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authorities. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of), and include the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EIOPA shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, EIOPA shall carry out a cost-benefit analysis. For the purposes of point (c), EIOPA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

EIOPA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 18
Amendment to Regulation (EU) 2019/2033

In Regulation (EU) 2019/2033, the following Article 46a is inserted:

‘Article 46a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Part Six of this Regulation, investment firms shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility of such information on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the investment firm submitting the information;
 - (ii) the legal entity identifier of the investment firm, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the investment firm by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.

- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii), investment firms shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EBA.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA, in close cooperation with ESMA and EIOPA, shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

For the purposes of point (c), EBA, in close cooperation with ESMA and EIOPA, shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

EBA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 19 **Amendment to Regulation (EU) 2019/2088**

In Regulation (EU) 2019/2088, the following Article 18a is inserted:

‘Article 18a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2025, when making public any information pursuant to Article 3(1), Article 3(2), Article 4(1), Article 4(3), Article 4(4), Article 4(5), Article 5(1) and

Article 10(1) of this Regulation, financial market participants and financial advisers shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the entity submitting the information;
 - (ii) the legal entity identifier of the financial market participants or financial advisers, where relevant, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the financial market participants or financial advisers, where relevant by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation] ;
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1 point (b)(ii), financial market participants or financial advisers shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. By 31 December 2024, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21(2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify the ESMA thereof.
 4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), the ESAs shall, through the Joint Committee, shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, the ESAs, shall carry out a cost-benefit analysis. For the purposes of point (c), the ESAs, shall assess the

advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1093/2010, of Regulation (EU) No 1094/2010 and of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 20 **Amendment to Regulation (EU) 2020/852**

In Regulation (EU) 2020/852, the following Article 8a is inserted:

‘Article 8a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2024, when making public any information pursuant to Article 7 and Article 8(2) of this Regulation, the undertaking shall submit that information to the relevant collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the undertaking submitting the information;
 - (ii) the legal entity identifier of the undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the undertaking by category, as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information shall contain a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii) the undertakings shall acquire a legal entity identifier as specified under Article 7(4) of the [ESAP Regulation].
3. By 31 December 2023, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21(2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify the ESMA thereof.
4. For the purposes of ensuring an and efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
- (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 21
Amendment to Regulation (EU) 2021/23

In Regulation (EU) 2021/23, the following Article 95a is inserted:

‘Article 95a

Accessibility of information on the European Single Access Point (ESAP)

1. From 1 January 2026, when making public any information pursuant to Article 50(2), Article 72(3), Article 82(2), point (a), and Article 83(1) of this Regulation, the resolution authorities shall submit that information to the collection body referred to in paragraph 3 of this Article at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

That information shall comply with all of the following requirements:

- (a) That information shall be prepared in the data extractable format specified pursuant to Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:
 - (i) all the names of the entity submitting to which the information relates;
 - (ii) the legal entity identifier of the entity specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be publicly available on ESAP, where relevant.
2. For the purposes of paragraph 1, point (b)(ii) entities shall acquire a legal entity identifier as specified under Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (a) the metadata to be included in the information;
 - (b) the structuring of data in the information;
 - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, ESMA shall carry out a cost-benefit analysis. For the purposes of point (c), ESMA shall assess the

advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).'

Article 22

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament
The President

For the Council
The President