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COVER NOTE

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 23 February 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.: C(2026) 1021 annex

Subject: ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... amending the regulatory technical standards laid down in Delegated Regulation (EU) 2019/979 as regards updating the list of data necessary for the classification of prospectuses and the list of information that can be incorporated by reference into prospectuses

Delegations will find attached document C(2026) 1021 annex.

Encl.: C(2026) 1021 annex



Brussels, 23.2.2026
C(2026) 1021 final

ANNEX

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) .../...

amending the regulatory technical standards laid down in Delegated Regulation (EU) 2019/979 as regards updating the list of data necessary for the classification of prospectuses and the list of information that can be incorporated by reference into prospectuses

ANNEX

‘Annex VII

MACHINE-READABLE DATA TO BE PROVIDED TO ESMA

Table 1

Number	Field	Content to be reported	Format and Standard to be used for reporting
1.	National identifier	Unique identifier of the uploaded record, assigned by the sending NCA	{ALPHANUM-50}
2.	Related national identifier	Unique identifier of the record to which the uploaded record relates, assigned by the sending NCA Not reported in case the related national identifier is not applicable	{ALPHANUM-50}
3.	Sending Member State	Country code of the Member State which approved the uploaded record or with which the uploaded record was filed	{COUNTRYCODE_2}
4.	Receiving Member State(s)	Country code of the Member State(s) to which uploaded record is to be notified or communicated When multiple Member States shall be communicated, field 4 shall be reported as many times as necessary	{COUNTRYCODE_2}
5.	Document type	The type of uploaded document(s)	Choice from list of predefined fields: — ‘BPFT’ — Base prospectus with final terms — ‘BPWO’ — Base prospectus without final terms — ‘STDA’ — Standalone prospectus — ‘REGN’ — Registration document — ‘URGN’ — Universal registration document — ‘SECN’ — Securities note — ‘FTWS’ — Final terms, including the summary of the individual issue annexed

			<p>to them</p> <ul style="list-style-type: none"> — ‘SMRY’ — Summary — ‘SUPP’ — Supplement — ‘SUMT’ — Translation of summary — ‘APPT’ — Translation of appendix — ‘COAP’ — Certificate of Approval — ‘AMND’ — Amendment — ‘EXMP’ — Exemption document under Article 1(4), point (da), Article 1(4), point (db), Article 1(5), point (ba), Article 1(4), point (f), Article 1(4), point (g), Article 1(5), point (e), or Article 1(5), point (f), of Regulation (EU) 2017/1129 — ‘FOPA’ – Final offer price and amount of securities under Article 17(2) of Regulation (EU) 2017/1129 <p>When multiple documents shall be communicated, field [5] shall be reported as many times as necessary to describe each document composing the record</p>
6.	Exemption category	Reason for the exemption Multiple categories may be selected	<ul style="list-style-type: none"> — ‘EDPR’— Exemption document under Article 1(4), point (da), Article 1(4), point (db) or Article 1(5), point (ba), of Regulation (EU) 2017/1129 [fungible securities] — ‘EDMD’— Exemption document under Article 1(4), point (g), or Article 1(5), point (f), of Regulation (EU) 2017/1129 [merger or division] — ‘EDTK’— Exemption document under Article 1(4), point (f), or Article 1(5), point (e), of Regulation (EU) 2017/1129 [takeover]
7.	Structure type	The format chosen for the prospectus	<p>Choice from list of predefined fields:</p> <ul style="list-style-type: none"> — ‘SNGL’ — Single document prospectus — ‘SPWS’ — Prospectus consisting of separate documents with summary — ‘SPWO’ — Prospectus consisting of separate documents without summary

8.	Approval or filing date	The date on which the uploaded record was approved or filed	{DATEFORMAT}
9.	Language	The EU language in which the uploaded record is drafted	{LANGUAGE}
10.	Offeror standardised name	Name and surname of the offeror in case the offeror is a natural person When multiple offerors shall be communicated, field [10] shall be reported as many times as necessary	{ALPHANUM-280}
11.	Guarantor standardised name	Name and surname of the guarantor in case the guarantor is a natural person When multiple guarantors shall be communicated, field [11] shall be reported as many times as necessary	{ALPHANUM-280}
12.	Issuer LEI	Legal Entity Identifier of the issuer When multiple issuers shall be communicated, field [12] shall be reported as many times as necessary	{LEI}
13.	Offeror LEI	Legal Entity Identifier of the offeror When multiple offerors shall be communicated, field [13] shall be reported as many times as necessary	{LEI}
14.	Guarantor LEI	Legal Entity Identifier of the guarantor When multiple guarantors shall be communicated, field [14] shall be reported as many times as necessary	{LEI}
15.	Offeror residency	Offeror's residency in case the offeror is a natural person When multiple offerors shall be communicated, field [15] shall be reported	{COUNTRYCODE_2}

		as many times as necessary	
16.	Guarantor residency	<p>Guarantor's residency in case the guarantor is a natural person</p> <p>When multiple guarantors shall be communicated, field [16] shall be reported as many times as necessary</p>	{COUNTRYCODE_2}
17.	FISN	<p>Financial Instrument Short Name of the security</p> <p>This field should be repeated for each ISIN</p>	{FISN}
18.	ISIN	<p>International Securities Identification Number</p>	{ISIN}
19.	CFI	<p>Classification of Financial Instrument code</p> <p>This field should be repeated for each ISIN</p>	{CFL_CODE}
20.	Issuance currency	<p>Code representing the currency in which the nominal or notional value is denominated</p> <p>This field should be repeated for each ISIN</p>	{CURRENCYCODE_3}
21.	Denomination per unit	<p>Nominal value or notional value per unit in the issuance currency</p> <p>This field should be repeated for each ISIN</p> <p>Field applicable to securities with defined denomination</p>	{DECIMAL-18/5}
22.	Identifier or name of the underlying	<p>ISIN code of the underlying security/index or name of the underlying security/index if an ISIN does not exist</p> <p>When basket of securities, to be identified accordingly</p> <p>Field applicable to securities with defined underlying. This field should be repeated for each</p>	<p>For unique underlying:</p> <ul style="list-style-type: none"> — In case of security or index with existing ISIN: {ISIN} — In case the index has no ISIN: {INDEX} — Otherwise: {ALPHANUM-50} <p>For multiple underlyings (more than one):</p>

		ISIN of such securities	‘BSKT’
23.	Maturity or expiry date	Date of maturity or expiry date of the security, when applicable This field should be repeated for each ISIN Field applicable to securities with defined maturity	{DATEFORMAT} For perpetual debt securities field 22 shall be populated with the value 9999-12-31.
24.	Volume offered	Number of securities offered Field applicable only to equity This field should be repeated for each applicable ISIN	{INTEGER-18} Either as single value, range of values, maximum
25.	Price offered	Price per security offered, in monetary value. The currency of the price is the consideration offered currency Field applicable only to equity This field should be repeated for each applicable ISIN	{DECIMAL-18/5} Either as single value, range of values, maximum ‘PNDG’ in case the price offered is not available but pending ‘NOAP’ in case the price offered is not applicable
26.	Consideration offered	Total amount offered, in monetary value of the currency of the consideration offered This field should be repeated for each ISIN	{DECIMAL-18/5} Either as single value, range of values, maximum ‘PNDG’ in case the consideration offered is not available but pending ‘NOAP’ in case the consideration offered is not applicable
27.	Consideration offered currency	Code representing the currency of the consideration offered This field should be repeated for each ISIN.	{CURRENCYCODE_3}
28.	Final offer price	Price per security offered, in monetary value. Field applicable only to	{DECIMAL-18/5} Single value

		equity. Field applicable only to final offers. This field should be repeated for each applicable ISIN	
29.	Final offer price currency	The currency of the final offer. Field applicable only to equity.	{CURRENCYCODE_3}
30.	Final offer volume	Number of securities offered Field applicable only to final offers. This field should be repeated for each applicable ISIN	{INTEGER-18} Single value
31.	Final offer consideration	Total amount offered, in monetary value of the consideration offered currency This field should be repeated for each ISIN	{DECIMAL-18/5} Single value
32.	Type of security	Classification of categories of equity and non-equity securities This field should be repeated for each ISIN	Choice from list of predefined fields: <u>Equity</u> — ‘SHRS’: Share — ‘UCEF’: Unit or share in closed end funds — ‘CVTS’: Convertible security — ‘DPRS’: Depository receipt — ‘OTHR’: Other equity <u>Debt</u> — ‘DWLD’: Debt with denomination per unit of at least EUR 100 000 — ‘DWHD’: Debt with denomination per

			<p>unit of less than EUR 100 000</p> <p>— ‘DLRM’: Debt with denomination per unit of less than EUR 100 000 traded on a regulated market to which only qualified investors have access to</p> <p>— ‘ABSE’: ABS</p> <p>— ‘DERV’: Derivative security</p>
33.	Type of offer/admission	<p>Taxonomy according to Regulation (EU) 2017/1129, Directive 2014/65/EU and Regulation (EU) No 600/2014</p> <p>This field should be repeated for each ISIN</p>	<p>Choice from list of predefined fields:</p> <p>— ‘IOWA’: Initial offer without admission to trading on a regulated market</p> <p>- ‘IORM’: Initial offer with admission to trading on a regulated market</p> <p>— ‘SOWA’: Secondary offer without admission to trading on a regulated market</p> <p>— ‘IRMT’: Initial admission to trading on regulated market</p> <p>— ‘IPTM’: Initial admission to trading on regulated market from previously being traded on MTF</p> <p>— ‘IMTF’: Initial admission to trading on MTF with offer to the public</p> <p>— ‘SOOA’: Secondary offer with admission to trading on a regulated market</p> <p>— ‘SIWO’: Secondary issuance on a regulated market without an offer to the public</p> <p>— ‘SIOP’: Secondary issuance on an MTF with an offering to the public</p>
34.	Characteristics of the trading venue where the security is initially admitted to trading	<p>Taxonomy according to Regulation (EU) 2017/1129, Directive 2014/65/EU and Regulation (EU) No 600/2014</p>	<p>Choice from list of predefined fields:</p> <p>— ‘RMKT’: RM open to all investors</p> <p>— ‘RMQI’: RM, or segment thereof, limited to qualified investors</p> <p>— ‘MSGM’: MTF which is a SME</p>

		This field should be repeated for each ISIN	growth market — ‘MLTF’: MTF which is not a SME growth market
35.	Disclosure regime	The annex number in accordance with which the prospectus is drafted under the Commission Delegated Regulation (EU) 2019/980*. When multiple annexes shall be communicated, field 35 shall be reported as many times as necessary	{INTEGER-2} From 1 to [50]
36.	EU Growth issuance prospectus	Reason based on which an EU Growth issuance prospectus has been used	Choice from list of predefined fields: — ‘S15A’: issuers under Article 15a(1), point (a), of Regulation (EU) 2017/1129 — ‘I15B’: issuers under Article 15a(1), point (b), of Regulation (EU) 2017/1129 — ‘I15C’: issuers under Article 15a(1), point (c), of Regulation (EU) 2017/1129 — ‘O15D’: offerors of securities under Article 15a(1), point (d), of Regulation (EU) 2017/1129
37.	EU Follow-on prospectus	Reason why an EU Follow-on prospectus has been used	Choice from list of predefined fields: — ‘I14A’: issuers under Article 14a(1), point (a), of Regulation (EU) 2017/1129 — ‘I14B’: issuers under Article 14a(1), point (b), of Regulation (EU) 2017/1129 — ‘I14C’: issuers under Article 14a(1), point (c), of Regulation (EU) 2017/1129 — ‘O14D’: offerors of securities under Article 14a(1), point (d), of Regulation (EU) 2017/1129
38.	Regulation (EU) 2023/2631	Flag indicating whether the security qualifies as ‘European Green Bond’ or ‘EuGB’, a bond marketed as environmentally sustainable or a	— EuGB: security using the designation ‘European Green Bond’ or ‘EuGB’ under Article 3 of Regulation (EU) 2023/2631 — ESSL: bonds marketed as environmentally sustainable or sustainability-linked bonds whose issuers

		sustainability-linked bond. This field should be repeated for each ISIN	make voluntary disclosures under Articles 20 and 21 of Regulation (EU) 2023/2631 — SEGB: securitisation bond designated as ‘European Green Bond’ or ‘EuGB’ under Article 16 of Regulation (EU) 2023/2631 In case of EuGB or SEGB: {LEI} of the external reviewer
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* Commission Delegated Regulation (EU) 2019/980 of 14 March 2019 supplementing Regulation (EU) 2017/1129 of the European Parliament and of the Council as regards the format, content, scrutiny and approval of the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Commission Regulation (EC) No 809/2004 (OJ L 166, 21.6.2019, p. 26, ELI: http://data.europa.eu/eli/reg_del/2019/980/oj).

Table 2

Symbol	Data Type	Definition
{ALPHANUM-n}	Up to n alphanumerical characters	Free text field
{CFI_CODE}	6 characters	CFI code, as defined in ISO 10962
{COUNTRYCODE_2}	2 alphanumerical characters	2 letter country code, as defined by ISO 3166-1 alfa-2 country code
{DATEFORMAT}	Dates in the following format: YYYY-MM-DD Dates shall be reported in UTC	ISO 8601 date format
{LANGUAGE}	2 letter code	ISO 639-1
{LEI}	20 alphanumerical characters	Legal entity identifier as defined in ISO 17442
{FISN}	35 alphanumerical characters with the following structure	FISN code, as defined in ISO 18774
{ISIN}	12 alphanumerical characters	ISIN code, as defined in ISO 6166
{CURRENCYCODE_3}	3 alphanumerical characters	3 letter currency code, as defined by ISO 4217 currency codes
{DECIMAL-n/m}	Decimal number of up to n digit in total, of which up to m digits can be fraction digits	Numerical field Decimal separator is ‘.’ (full stop) Values are rounded and not truncated
{INTEGER-n}	Integer number of up to n digits in total	Numerical field

{INDEX}	4 alphabetic characters	'ESTR' — €STR 'EURI' — EURIBOR 'EUUS' — EURODOLLAR 'EUCH' — EuroSwiss 'GCFR' — GCF REPO 'ISDA' — ISDAFIX 'LIBI' — LIBID 'MAAA' — Muni AAA 'PFAN' — Pfandbriefe 'TIBO' — TIBOR 'STBO' — STIBOR 'BBSW' — BBSW 'JIBA' — JIBAR 'BUBO' — BUBOR 'CDOR' — CDOR 'CIBO' — CIBOR 'MOSP' — MOSPRIM 'NIBO' — NIBOR 'PRBO' — PRIBOR 'TLBO' — TELBOR 'WIBO' — WIBOR 'TREA' — Treasury 'SWAP' — SWAP 'FUSW' — Future SWAP 'EFFR' — Effective Federal Funds Rate 'OBFR' — Overnight Bank Funding Rate 'CZNA' — CZEONIA 'TONA' — TONA
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