



Council of the
European Union

Brussels, 6 March 2023
(OR. en)

7134/23

**Interinstitutional File:
2021/0379 (COD)**

**EF 64
ECOFIN 219
CODEC 313**

COVER NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Proposal for a Directive of the European Parliament and of the Council amending certain Directives as regards the establishment and functioning of the European single access point - Initial position of the three Institutions prior to commencement of trilogues

Delegations will find enclosed the opening position of the three institutions on the proposal mentioned above, prior to the commencement of the trilogue phase.

Encl.

Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending certain Directives as regards the establishment and functioning of the European single access point (Text with EEA relevance)

2021/0379(COD)

DRAFT [Draft opening position before trilogues]

06-03-2023 at 15h14

	Commission Proposal	EP Mandate	Council Mandate
1	2021/0379 (COD)	2021/0379 (COD)	2021/0379 (COD)
2	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending certain Directives as regards the establishment and functioning of the European single access point (Text with EEA relevance)	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending certain Directives as regards the establishment and functioning of the European single access point (Text with EEA relevance)	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending certain Directives as regards the establishment and functioning of the European single access point (Text with EEA relevance)
3	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 50, 53, 62, and 114 thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 50, 53, 62, and 114 thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 50, 53, 62, and 114 thereof,
5	Having regard to the proposal from the	Having regard to the proposal from the	Having regard to the proposal from the

	Commission Proposal	EP Mandate	Council Mandate
	European Commission,	European Commission,	European Commission,
6	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,
7	Having regard to the opinion of the European Economic and Social Committee ¹ , <u>1. OJ C [...], [...], p. [...].</u>	Having regard to the opinion of the European Economic and Social Committee ¹ , <u>1. OJ C [...], [...], p. [...].</u>	Having regard to the opinion of the European Economic and Social Committee ¹ , <u>1. OJ C [...], [...], p. [...].</u>
8	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,
9	Whereas:	Whereas:	Whereas:
10	(1) In the Capital Markets Union (CMU) Action Plan ¹ , 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 Strategy ² 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 Economy ³ , the Commission placed sustainable finance at the heart of the financial system as a key means to	(1) In the Capital Markets Union (CMU) Action Plan ¹ , 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 Strategy ² 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 Economy ³ , the Commission placed sustainable finance at the heart of the financial system as a key means to	(1) In the Capital Markets Union (CMU) Action Plan ¹ , 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 Strategy ² sets <u>sets</u> 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 Economy ³ , the Commission placed sustainable finance at the heart of the financial system as a key means to

	Commission Proposal	EP Mandate	Council Mandate
	<p>achieve the green transition of the EU economy, as part of the Green Deal⁴.</p> <p>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.</p> <p>2. 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.</p> <p>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 final.</p> <p>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.</p>	<p>achieve the green transition of the EU economy, as part of the Green Deal⁴.</p> <p>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.</p> <p>2. 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.</p> <p>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 final.</p> <p>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.</p>	<p>achieve the green transition of the EU economy, as part of the Green Deal⁴.</p> <p>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.</p> <p>2. 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.</p> <p>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 final.</p> <p>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.</p>
11	<p>(2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]¹ 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 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</p>	<p>(2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]¹ 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 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. <u>Ensuring</u></p>	<p>(2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]¹ 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 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 <u>a</u> data-driven finance. Furthermore, putting sustainable</p>

	Commission Proposal	EP Mandate	Council Mandate
	<p>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 legal 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.</p> <p>1. [OP: Please insert corresponding footnote: full title and OJ reference].</p>	<p><u><i>easier access to public information is also crucial in order to increase opportunities for the growth of small and medium-sized businesses and for visibility and innovation, including easier access to information provided on a voluntary basis.</i></u> 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 <u><i>and social governance</i></u> 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 <u><i>, non-financial and ESG-related and non-financial information on natural or legal persons ('entities')</i></u> required to make information public, or <u><i>submitting financial and sustainability-related publicly disclosing such</i></u> information about their economic activities to a collection body on a voluntary basis <u><i>(('entities'))</i></u> 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.</p> <p>1. [OP: Please insert corresponding footnote: full title and OJ reference].</p>	<p>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 <i>non-financial</i> <u><i>sustainability-related</i></u> information on natural or legal persons <u><i>('entities')</i></u> required to make information public, or <i>submitting financial and sustainability-related information about their economic activities to a collection body</i> <u><i>making it available</i></u> on a voluntary basis <u><i>(('entities'))</i></u> 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.</p> <p>1. [OP: Please insert corresponding footnote: full title and OJ reference].</p>
12	<p>(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</p>	<p>(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</p>	<p>(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</p>

	Commission Proposal	EP Mandate	Council Mandate
	<p>sustainability that authorities and entities are required to publish in accordance with a number of Directives in that field. In any case, any entity 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].</p>	<p>sustainability that authorities and entities are required to publish in accordance with a number of Directives <u>and Regulations</u> in that field- in <u>accordance with a file-once principle and without entailing any additional reporting requirements beyond those specified by law. Nevertheless</u>any case, any entity 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].</p>	<p>authorities and entities<u>entities and authorities</u> are required to publish in accordance with a number of Directives <u>and Regulations</u> in that field. In any case, any entity may submit<u>addition</u>, <u>ESAP should provide access to</u> information about its economic activities of relevance to financial services, or to capital markets or concerning sustainability to a<u>relevant to financial services and capital markets that corresponds to predetermined types and characteristics matching, to the extent appropriate, Union Law's provisions, and that is made public on a voluntary basis by any natural or legal person governed by the law of a Member State on a voluntary basis by submitting it to the relevant</u> collection body <u>designated in Member State where the entity has its registered office</u> with a view to making that information accessible on ESAP in accordance with Article 3 of Regulation (EU) XXX/XXX [ESAP Regulation]. <u>Any information intended to be made publicly available on ESAP should not consist in marketing information and, where relevant, should not impede the confidentiality owed to clients.</u></p>
13	<p>(4) A number of Directives 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.</p>	<p>(4) A number of Directives 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.</p>	<p>(4) A number of Directives<u>Regulations</u> in the field of financial services, capital markets and sustainability should be amended in order to enable the functioning of ESAP. <u>Going forward, the submission of information to ESAP will constitute an integrated part of the sectorial legislations listed in the Annex of Regulation (EU) XXX/XXX [ESAP Regulation] and of any</u></p>

	Commission Proposal	EP Mandate	Council Mandate
			<p><i><u>further legally binding Union act which provides for the centralised access to information in ESAP. Information to be made available on ESAP and collection bodies identified for the collection</u></i> <i>To allow for a sound and efficient functioning of ESAP in a proportionate manner, the scaling-up of the collection and submission of</i> <i><u>of this information could be revisited when these sectorial legislations are reviewed to ensure that ESAP provides market participants with an easy centralised access to</u></i> the information <i>would need to be gradual</i> <i><u>they need and becomes a market reference.</u></i></p>
13a			<p><i><u>(4a) ESAP should be established with an ambitious timeline, taking account of the necessary intermediate steps to ensure the operational soundness and efficiency of the platform. In particular, sufficient time should be left for the technical implementation of the project and the collection of information to be put in place by Member states. The development of ESAP should start with a prototype phase of a minimum duration of 6 months to grant sufficient time to Member states and ESMA to establish the IT infrastructure and test it on the basis of the collection of a limited number of information flows. The development of the project should then be based on a phased-in approach incorporating an increasing number of flows of information and functionalities over time at a pace allowing for a sound and efficient development of the platform. The functioning of</u></i></p>

	Commission Proposal	EP Mandate	Council Mandate
			<p><i><u>ESAP should be assessed on a regular basis over the course of its implementation and operation. to allow for the adjustments that would ensure its adequacy to the needs of its users and its technical efficiency. ESAP should also be subject to a review of its implementation and effectiveness in application of Article 13 of Regulation (EU) XXXX/XXX [ESAP Regulation] once a sufficient number of information flows would have been made available on the platform. In cases where material difficulties would be identified as a result of this review, the inclusion in the scope of ESAP of information for which the submission to collection bodies is not yet required should be postponed. Such assessment and review should ensure sufficient involvement and appropriate consultation of the relevant stakeholders and expert groups.</u></i></p>
14	<p>(5) For the functioning of ESAP, collection bodies should be designated to collect from the entity 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 Mechanism established under Directive 2004/109/EC of the European Parliament and of the Council¹ 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</p>	<p>(5) For the functioning of ESAP, collection bodies should be designated to collect from the entity 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 Mechanism established under Directive 2004/109/EC of the European Parliament and of the Council¹ 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</p>	<p>(5) For the functioning of ESAP, collection bodies should be designated to collect from the entity <u>relevant entities</u> 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 Mechanism established under Directive 2004/109/EC of the European Parliament and of the Council¹ <u>should retain flexibility in organizing the collection of information in their jurisdiction and should designate at least one collection body as defined in Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]</u> to collect</p>

	Commission Proposal	EP Mandate	Council Mandate
	<p>[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 entities and their financial products in relation to financial services, capital markets and sustainability, that authority should act as a collection body as defined Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]. That authority should publish the 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.</p> <p>1. 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).</p>	<p>(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 entities and their financial products in relation to financial services, capital markets and sustainability, that authority should act as a collection body as defined Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]. That authority should publish the 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.</p> <p>1. 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).</p>	<p>and store the information, and notify the European Securities and Markets Authority (ESMA) accordingly. That Officially Appointed <u>Each designated collection body</u> 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 <u>Article 5 of</u> 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 entities and their financial products in relation to financial services, capital markets and sustainability, that authority should act as a <u>For the purpose of making information available on ESAP in a more efficient way in terms of functioning and costs, the collection, transmission and storage of information should be based, to the extent possible, on existing collection</u> body as defined Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]. That authority should publish the 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, <u>transmission and storage procedures and infrastructures both as regards national infrastructures and existing mechanisms in place for the transmission of information from collection bodies to ESMA.</u></p> <p>1. 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).</p>

	Commission Proposal	EP Mandate	Council Mandate
14a			<i><u>(5a) 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 metadata as regards the names and, where available, the legal entity identifier of the entity, the reference to the Union acts in relation to which the information is submitted and whether the information contains personal data.</u></i>
15	(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) XXXX/XXX [ESAP Regulation], entities should submit their information to a collection body at the same time as they make that information public.	(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) XXXX/XXX [ESAP Regulation], entities should submit their information to a collection body at the same time as they make that information public. <i><u>In turn, collection bodies should make the information available to ESAP in automated ways and without undue delay, drawing to the extent possible upon the existing collection procedures and infrastructures in place, at Union and national level, for the transmission of information from collection bodies to ESMA.</u></i>	(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) XXXX/XXX [ESAP Regulation], entities should submit their information to a collection body at the same time as they make that information public <i><u>in application of the sectorial regulations listed in the Annex of Regulation (EU) XXX/XXX [ESAP Regulation]. With a view to ensure an efficient collection process and to limit the administrative burden for entities, the collection of information to be made available in ESAP should, to the extent possible, allow the entites to submit information only once to</u></i>

	Commission Proposal	EP Mandate	Council Mandate
			<p><u><i>either one of the relevant collection bodies to the extent that it does not contradict the requirements existing under the corresponding sectoral acts for the submission of this information. Where subsequent submissions are necessary, the re-submission of the modified information and accompanying metadata should be submitted to the same collection body and the modified information shall clearly specify the changes or supplementary information made in comparison to the first version submitted.</i></u></p>
16	<p>(7) In order for the information to be digitally usable, the 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. The 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 the information for which the machine-readable format is required and which machine-readable format is to be used in that case.</p>	<p>(7) In order for the information to be digitally usable, the entities should submit to the collection bodies the information in <u><i>at least</i></u> a data extractable format or, where required under Union law, in a machine-readable format. The 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 the information for which the machine-readable format is required and which machine-readable format is to be used in that case. <u><i>As regards implementing technical standards concerning sustainability information, the Joint Committee of the European Supervisory Authorities should consult the European Financial Reporting Advisory Group</i></u></p>	<p>(7) In order for the information to be digitally usable, the entities should submit to the collection bodies the information <u><i>at least</i></u> in a data extractable format or, where required under Union law, in a machine-readable format. The Entities should also accompany the information they submit to the collection bodies with the <u><i>relevant</i></u> metadata requested <u><i>for the purpose of ensuring an efficient collection and administration of the information</i></u> by those collection bodies <u><i>and ESAP. Collection bodies shall perform automated validations on the information submitted in application of article 5(1) point (b) of Regulation (EU) XXXX/XXX [ESAP Regulation] and reject the information where the automated validations reveal that the information does not comply with the requirements laid down in the ESAP Regulation.</i></u></p> <p><u><i>These automated validations should not concern the content of the information.</i></u></p>

	Commission Proposal	EP Mandate	Council Mandate
		<p><u><i>(EFRAG) on the development of those draft standards. All such standards should seek to make ESAP future-proof and allow for the possibility of potential global interoperability in the future, and therefore should draw upon global standards and best practices, where relevant.</i></u></p>	<p><u><i>Collection body shall also reject the information in case the automated validation performed at ESAP level reveal that the information does not comply with such requirements. In case the submitted information is rejected by the collection body, the entity shall correct and resubmit the information, where relevant. In addition to automated validations, collection bodies should have the power to reject information if it is identified, for example after receiving information from any stakeholder, that it falls outside the scope of ESAP, or that it includes manifestly inappropriate or abusive content in the sense that it is clear for any reasonable person. Collection bodies are not required to manually or automatically check whether information falls outside of the scope of ESAP or is manifestly inappropriate or abusive.</i></u></p> <p><i>-</i>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 the <u>and</u> information for which the <u>a</u> machine-readable format is required and which machine-readable format is to be used in that case. <u>The introduction of a machine-readable format should be justified by a cost-benefit analysis taking into account costs and benefits for preparers and users of the information but also for any other involved parties, in particular collection bodies, national competent authorities and ESAs. Metadata and structuring of data already defined in relation to the sectorial regulations listed in the Annex</u></p>

	Commission Proposal	EP Mandate	Council Mandate
			<u><i>of Regulation (EU) XXX/XXX [ESAP Regulation], should, to the extent possible, be taken into consideration for the purpose of ESAP.</i></u>
16a		<u><i>(7a) Collection bodies should not be responsible for verifying the accuracy of the content of the information, unless mandated to do so in accordance with the applicable Union legislative acts listed in the Annex to ESAP Regulation. Entities subject to mandatory reporting should be responsible for ensuring the accuracy of the information submitted pursuant to their legal obligations under the applicable Union legislative acts listed in the Annex to ESAP Regulation or under national law.</i></u>	
17	(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 the 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 the specifications set out in Regulation (EU) XXXX/XXX [ESAP Regulation].	(8) Entities should be held responsible for the information <u><i>and accompanying metadata</i></u> they submit to the collection bodies. Ensuring data integrity and credibility of the source would <i>enable to</i> protect the 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 <u><i>be allowed to</i></u> 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 the specifications set out in Regulation (EU) XXXX/XXX [ESAP Regulation].	(8) Entities should be held responsible for the information <u><i>and the metadata</i></u> they submit to the collection bodies. <i>Ensuring data integrity and credibility</i> <u><i>Pursuant to the principle of data minimisation, entities should ensure that no personal data are included, except where those data constitute a necessary element</i></u> of the <i>source would enable to protect the entities from undue alteration of their</i> <u><i>information about their economic activities, including where the name of the entity coincides with the name of the owner. Where such</i></u> information <u><i>contains personal data, the entities should ensure they can rely for such disclosure on one of the lawful grounds of processing laid down in</i></u>

	Commission Proposal	EP Mandate	Council Mandate
			<p><u>Article 6 of Regulation (EU) 2016/679 of the European Parliament and of the Council¹. Entities, 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 responsible to identify the presence of personal data in the information they submit through a specific metadata. If an information is identified by a metadata as containing personal information, this information submitted to will not be retained by the collection bodies where such seal is required, in accordance with the specifications set out in body and made available to ESAP longer than necessary and in any event for no longer than 5 years unless stated otherwise in the sectorial regulations listed in the Annex of Regulation (EU) XXXX/XXX XXX/XXX [ESAP Regulation].</u></p> <p><u>1. 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)</u></p>
17a			<p><u>(8a) 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, ESMA and collection bodies should put in place effective and proportionate IT security policies for ESAP and ensure appropriate levels of authenticity, availability, integrity and</u></p>

	Commission Proposal	EP Mandate	Council Mandate
			<p><u><i>non repudiation of the information made available on ESAP and the protection of personal data. A qualified electronic seal as defined in Article 3, point (27) of Regulation (EU) No 910/2014 of the European Parliament and of the Council¹ could be used to meet these objectives.</i></u></p> <p><u><i>1. 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).</i></u></p>
17b			<p><u><i>(8b) Using and re-using the information made accessible on ESAP can improve the functioning of the internal market and promote the development of new services that combine and make use of such information. It is therefore necessary to allow for the unconditional use and re-use of the information that is made accessible on ESAP, unless such use and re-use is subject to objective and non-discriminatory conditions laid down in an open standard licence within the meaning of Directive (EU) 2019/1024 of the European Parliament and of the Council allowing for data and content to be made accessible for free, used, modified and shared by anyone and for any purpose. Entities submitting their information to a collection body for it to be made available on ESAP should not limit the use and re-use of this information.</i></u></p>

	Commission Proposal	EP Mandate	Council Mandate
18	<p>(9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725¹ and delivered an opinion on [insert date]².</p> <p>1. 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). 2. OJ C [...], [...], p. [...].</p>	<p>(9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725¹ and delivered an opinion on [insert date]².</p> <p>1. 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). 2. OJ C [...], [...], p. [...].</p>	<p>(9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725¹ and delivered an opinion on insert date²: <u>19 January 2022</u>².</p> <p>1. 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). 2. OJ C [...], [...], p. [...].</p>
19	<p>(10) Since the objective of this Directive, 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 Directive does not go beyond what is necessary in order to achieve that objective.</p>	<p>(10) Since the objective of this Directive, 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 Directive does not go beyond what is necessary in order to achieve that objective.</p>	<p>(10) Since the objective of this Directive, 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 Directive does not go beyond what is necessary in order to achieve that objective.</p>
20	<p>(11) The following Directives should therefore be amended accordingly.</p>	<p>(11) The following Directives should therefore be amended accordingly.</p>	<p>(11) The following Directives should therefore be amended accordingly.</p>

	Commission Proposal	EP Mandate	Council Mandate
21	<p>- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate¹;</p> <p>¹ Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1).</p>	<p>- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate¹;</p> <p>¹ Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1).</p>	<p>- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate¹;</p> <p>¹ Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1).</p>
22	<p>- Directive 2004/25/EC on takeover bids¹ ;</p> <p>¹ Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).</p>	<p>- Directive 2004/25/EC on takeover bids¹ ;</p> <p>¹ Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).</p>	<p>- Directive 2004/25/EC on takeover bids¹ ;</p> <p>¹ Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).</p>
23	<p>- Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market¹ ;</p> <p>¹ 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).</p>	<p>- Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market¹ ;</p> <p>¹ 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).</p>	<p>- Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market¹ ;</p> <p>¹ 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).</p>
24			

	Commission Proposal	EP Mandate	Council Mandate
	<p>- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts¹;</p> <p><u>1. Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).</u></p>	<p>- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts¹;</p> <p><u>1. Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).</u></p>	<p>- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts¹; <u>deleted</u></p> <p><u>1. Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).</u></p>
25	<p>- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies¹;</p> <p><u>1. Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).</u></p>	<p>- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies¹;</p> <p><u>1. Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).</u></p>	<p>- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies¹;</p> <p><u>1. Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).</u></p>
26	<p>- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)¹;</p> <p><u>1. Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).</u></p>	<p>- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)¹;</p> <p><u>1. Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).</u></p>	<p>- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)¹;</p> <p><u>1. Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).</u></p>
27	<p>- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)¹;</p>	<p>- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)¹;</p>	<p>- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)¹;</p>

	Commission Proposal	EP Mandate	Council Mandate
	<p>1. Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).</p>	<p>1. Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).</p>	<p>1. Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).</p>
28	<p>- Directive 2011/61/EU on Alternative Investment Fund Managers¹;</p> <p>1. Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).</p>	<p>- Directive 2011/61/EU on Alternative Investment Fund Managers¹;</p> <p>1. Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).</p>	<p>- Directive 2011/61/EU on Alternative Investment Fund Managers¹;</p> <p>1. Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).</p>
29	<p>- Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings¹;</p> <p>1. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).</p>	<p>- Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings¹;</p> <p>1. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).</p>	<p>- Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings¹;</p> <p>1. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).</p>
30	<p>- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms¹;</p>	<p>- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms¹;</p>	<p>- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms¹;</p>

	Commission Proposal	EP Mandate	Council Mandate
	1. Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC Text with EEA relevance (OJ L 176, 27.6.2013, p. 338).	1. Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC Text with EEA relevance (OJ L 176, 27.6.2013, p. 338).	1. Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC Text with EEA relevance (OJ L 176, 27.6.2013, p. 338).
31	<p>- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms¹;</p> <p>1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).</p>	<p>- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms¹;</p> <p>1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).</p>	<p>- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms¹; deleted</p> <p>1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).</p>
32	<p>- Directive 2014/65/EU on markets in financial instruments¹;</p> <p>1. Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).</p>	<p>- Directive 2014/65/EU on markets in financial instruments¹;</p> <p>1. Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).</p>	<p>- Directive 2014/65/EU on markets in financial instruments¹;</p> <p>1. Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).</p>
33	<p>- Directive (EU) 2016/97 on insurance distribution¹;</p> <p>1. Directive (EU) 2016/97 of the European Parliament and</p>	<p>- Directive (EU) 2016/97 on insurance distribution¹;</p> <p>1. Directive (EU) 2016/97 of the European Parliament</p>	<p>- Directive (EU) 2016/97 on insurance distribution¹; deleted</p> <p>1. Directive (EU) 2016/97 of the European Parliament and</p>

	Commission Proposal	EP Mandate	Council Mandate
	of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19).	and of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19).	of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19).
34	<p>- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)¹;</p> <p>1. Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).</p>	<p>- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)¹;</p> <p>1. Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).</p>	<p>- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)¹; deleted</p> <p>1. Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).</p>
35	<p>- Directive (EU) 2019/2034 on the prudential supervision of investment firms¹;</p> <p>1. Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU (OJ L 314, 5.12.2019, p. 64).</p>	<p>- Directive (EU) 2019/2034 on the prudential supervision of investment firms¹;</p> <p>1. Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU (OJ L 314, 5.12.2019, p. 64).</p>	<p>- Directive (EU) 2019/2034 on the prudential supervision of investment firms¹;</p> <p>1. Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU (OJ L 314, 5.12.2019, p. 64).</p>
36	<p>- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision¹ ,</p> <p>1. Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU (OJ L 328, 18.12.2019, p. 29).</p>	<p>- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision¹ ,</p> <p>1. Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU (OJ L 328, 18.12.2019, p. 29).</p>	<p>- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision¹ ,</p> <p>1. Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU (OJ L 328, 18.12.2019, p. 29).</p>
36a			

	Commission Proposal	EP Mandate	Council Mandate
		<p><u>- Directive (EU) .../... on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937¹²;</u></p> <p><u>1. Directive (EU) .../... of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (OJ ...).</u></p> <p><u>2. + OJ: Please insert in the text the number of the Directive in document PE-CONS .../23 (2022/0051(COD)) and in the corresponding footnote - the number, date of adoption and publication reference of that Directive.</u></p>	
36b		<p><u>- Directive (EU) .../... establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012¹²;</u></p> <p><u>1. Directive (EU) .../... of the European Parliament and of the Council of ... establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012 (OJ ...).</u></p> <p><u>2. + OJ: Please insert in the text the number of the Directive in document PE-CONS .../23 (2021/0296(COD)) and in the corresponding footnote - the number, date of adoption and publication reference of that Directive.</u></p>	
37	HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:

	Commission Proposal	EP Mandate	Council Mandate
38	Article 1 Amendment to Directive 2002/87/EC	Article 1 Amendment to Directive 2002/87/EC	Article 1 Amendment to Directive 2002/87/EC
39	In Directive 2002/87/EC, the following Article 30b is inserted:	In Directive 2002/87/EC, the following Article 30b is inserted:	In Directive 2002/87/EC, the following Article 30b is inserted:
40	‘ Article 30b	‘ Article 30b	‘ Article 30b
41	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
42	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 9(4) of this Directive, the regulated entities submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information pursuant to Article 9(4) of this Directive, the regulated entities submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2030</u> , Member States shall ensure that, when making public any information pursuant to Article 9(4) of this Directive, the regulated entities submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
43	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:

	Commission Proposal	EP Mandate	Council Mandate
44	(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**;	(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**;	(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** <u>(4), of Regulation (EU) XX/XXXX [ESAP Regulation]</u> ;
45	(b) the information shall be accompanied by all following metadata:	(b) the information shall be accompanied by all following metadata:	(b) the information shall be accompanied by all following metadata:
46	(i) all the names of the regulated entity to which the information relates;	(i) all the names of the regulated entity to which the information relates;	(i) all the names of the regulated entity to which the information relates;
47	(ii) the legal entity identifier of the regulated entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the regulated entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the regulated entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
48	(iii) the size of the regulated entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the regulated entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>category</u> of the regulated entity by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
49			

	Commission Proposal	EP Mandate	Council Mandate
	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
50	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which whether the information is to be made publicly available on ESAP, where relevant includes personal data .
51	(c) the information shall be accompanied by 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***.	(c) the information shall may be accompanied by 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***.	(c) the information shall be accompanied by 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*** deleted
52	2. For the purposes of paragraph 1, point (b)(ii) Member States shall require regulated entities to acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii) Member States shall require regulated entities to acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii) Member States shall require regulated entities to acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
53	3. By 31 December 2025, for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms as defined in Article 21, point (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.	3. By 31 December 2025 2026 , for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms as defined in Article 21, point (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.	3. By 31 December 2025, For the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms as defined in Article 21, point (2) of Directive 2004/109/EC as 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

	Commission Proposal	EP Mandate	Council Mandate
			Regulation] and notify ESMA thereof <u>shall be the national competent authority.</u>
54	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:	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:	4. For the purposes of ensuring an efficient collection and administration of data <u>the information</u> submitted in accordance with paragraph 1, points (a) and (b) , ESMA shall develop draft implementing technical standards to specify:
55	(a) any other metadata to accompany the information;	(a) any other metadata to accompany the information;	(a) any other <u>the further</u> metadata to accompany the information;
56	(b) the structuring of data in the information;	(b) the structuring of data in the information;	(b) the structuring of data in the information;
57	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
58	For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.	<u>To ensure consistency with the digital mark-up of sustainability information, ESMA shall consult EFRAG on the development of draft implementing standards pertaining to the disclosure of sustainability information.</u> For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and	For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

	Commission Proposal	EP Mandate	Council Mandate
		conduct appropriate field tests.	
59	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.
60	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.	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.	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.
60a		<u><i>4a. If necessary, ESMA shall adopt guidance for entities to ensure that the metadata submitted in accordance with Article 4, point (a), is relevant.</i></u>	
61	_____	_____	_____
62	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
63			

	Commission Proposal	EP Mandate	Council Mandate
	** 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).	** 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).	** 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). deleted
64	*** 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).	*** 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).	*** 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). deleted
65	Article 2 Amendment to Directive 2004/25/EC	Article 2 Amendment to Directive 2004/25/EC	Article 2 Amendment to Directive 2004/25/EC
66	In Directive 2004/25/EC, the following Article 16a is inserted:	In Directive 2004/25/EC, the following Article 16a is inserted:	In Directive 2004/25/EC, the following Article 16a is inserted:
67	Article 16a	Article 16a	Article 16a
68	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
69	1. From 1 January 2025, Member States shall	1. From 1 January 2025 2026 , Member States	1. From 1 January 2025 2029 , Member States

	Commission Proposal	EP Mandate	Council Mandate
	ensure that, when making public an information pursuant to Article 4(2), point (c), Article 5(4), Article 6(1), Article 6(2) and Article 9(5) of this Directive, companies submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	shall ensure that, when making public an information pursuant to Article 4(2), point (c), Article 5(4), Article 6(1), Article 6(2) and Article 9(5) of this Directive, companies submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	shall ensure that, when making public an information pursuant to Article 4(2), point (c), Article 5(4) <i>third subparagraph</i> , Article 6(1), Article 6(2) and Article 9(5) of this Directive, companies submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.
70	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
71	(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**;	(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**;	(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** <i>(4)</i> , of <i>Regulation (EU) XX/XXXX [ESAP Regulation]</i> ;
72	(b) the information shall be accompanied by all following metadata:	(b) the information shall be accompanied by all following metadata:	(b) the information shall be accompanied by all following metadata:
73	(i) all the names of the company to which the information relates;	(i) all the names of the company to which the information relates;	(i) all the names of the company to which the information relates <i>as referred to in paragraph</i>

	Commission Proposal	EP Mandate	Council Mandate
			<u>l</u> ;
74	(ii) the legal entity identifier of the company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
75	(iii) the size of the company by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the company by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>size-category</u> of the company by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
76	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
77	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which <u>whether</u> the information is to be made publicly available on ESAP, where relevant <u>includes personal data</u> .
78	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <u>deleted</u>
79			

	Commission Proposal	EP Mandate	Council Mandate
	2. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require companies to acquire at the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
80	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 competent authority designated pursuant to Article 4(1) of this Directive.	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 competent authority designated pursuant to Article 4(1) of this Directive.	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 competent authority designated pursuant to Article 4(1) of this Directive.
80a			<u>3a. From 1 January 2029, Member States shall ensure that the information referred to in Article 5(4) is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose, the collection body as defined in Article 2, point (2), of that Regulation shall be the competent authority designated pursuant to Article 4(1) of this Directive. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards the names and, where available, the legal entity identifier of the company, as specified pursuant to Article 7(4) of that Regulation, include the type of information as classified pursuant to Article 7(4) of that Regulation and whether the</u>

	Commission Proposal	EP Mandate	Council Mandate
			<u><i>information includes personal data.</i></u>
81	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b). ESMA shall develop draft implementing technical standards to specify:
82	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information-;
83	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information-;
84	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
85	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.	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.	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.
86	ESMA shall submit those draft implementing	ESMA shall submit those draft implementing	ESMA shall submit those draft implementing

	Commission Proposal	EP Mandate	Council Mandate
	technical standards to the Commission.	technical standards to the Commission.	technical standards to the Commission.
87	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.	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.	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.
88	_____	_____	_____
89	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
90	** 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).	** 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).	** 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). <u>deleted</u>
91	*** 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	*** 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	*** 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

	Commission Proposal	EP Mandate	Council Mandate
	internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).	internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).	internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73). deleted
92	Article 3 Amendments to Directive 2004/109/EC	Article 3 Amendments to Directive 2004/109/EC	Article 3 Amendments to Directive 2004/109/EC
93	Directive 2004/109/EC is amended as follows:	Directive 2004/109/EC is amended as follows:	Directive 2004/109/EC is amended as follows:
94	(1) In Directive 2004/109/EC, the following Article 23a is inserted:	(1) In Directive 2004/109/EC, the following Article 23a is inserted:	(1) In Directive 2004/109/EC, the following Article 23a is inserted:
95	Article 23a	Article 23a	Article 23a
96	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
97	1. From 1 January 2024, Member States shall ensure that, when disclosing the regulated information pursuant to Article 21 (1) of this Directive, the issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent shall at the same time submit that regulated information to the relevant collection body referred to in	1. From 1 January 2024 2025 , Member States shall ensure that, when disclosing the regulated information pursuant to Article 21 (1) of this Directive, the issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent shall at the same time submit that regulated information to the relevant collection body referred to in	1. From 1 January 2024 , <u>[please insert 36 months after the entry into force of the ESAP Regulation]</u> , <u>the home</u> Member States shall ensure that, when disclosing the regulated information pursuant to Article 21 (1) of this Directive, the issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent shall at the

	Commission Proposal	EP Mandate	Council Mandate
	paragraph 2 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	paragraph 2 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	same time submit that regulated information to the relevant collection body referred to in paragraph 2 ³ of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.
98	That regulated information shall comply with all of the following requirements:	That regulated information shall comply with all of the following requirements:	That regulated information shall comply with all of the following requirements:
99	(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**;	(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**;	(a) the information shall be prepared ^{submitted} 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 or national 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** ⁽⁴⁾ , <u>of Regulation (EU) XX/XXXX [ESAP Regulation]</u> ;
100	(b) the information shall be accompanied by all of the following metadata	(b) the information shall be accompanied by all of the following metadata	(b) the information shall be accompanied by all of the following metadata
101	(i) all the names of the issuer to which the information relates;	(i) all the names of the issuer to which the information relates;	(i) all the names of the issuer- to which the information relates;
102			

	Commission Proposal	EP Mandate	Council Mandate
	(ii) the legal entity identifier of the issuer, as specified pursuant to Article 7, point (4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the issuer, as specified pursuant to Article 7, point (4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) <i>for legal persons</i> , the legal entity identifier of the issuer, as specified pursuant to Article 7, point (4) of Regulation (EU) XX/XXXX [ESAP Regulation];
103	(iii) the size of the issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) <i>for legal persons, the size-category</i> the size of the issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
104	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
105	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which <i>whether</i> the information is to be made publicly available on ESAP, where relevant <i>includes personal data</i> .
106	(c) the information shall be accompanied by 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***.	(c) the information shall <i>may</i> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <i>deleted</i>
107	2. For the purposes paragraph 1, the collection bodies as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP	2. For the purposes <i>of</i> paragraph 1, the collection bodies as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP	2. For the purposes <i>of</i> paragraph 1, the collection bodies as defined in <i>point (b)(ii) of this</i> Article 2, point (3), of Regulation (EU)

	Commission Proposal	EP Mandate	Council Mandate
	Regulation] shall be the officially appointed mechanisms designated under Article 21(2) of this Directive.	Regulation] shall be the officially appointed mechanisms designated under Article 21(2) of this Directive.	XX/XXXX [ESAP Regulation] shall be the officially appointed mechanisms designated under. <u>Member States shall require issuers to acquire the legal entity identifier as specified pursuant to Article 21(2) of this Directive 7(4) of Regulation (EU) XX/XXX [ESAP Regulation].</u>
108	From 1 January 2024, for the purposes of making accessible on ESAP the information referred to in Article 29(1), the collection bodies a defined in Article 2 (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 (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of that Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation.	From 1 January 2024 <u>2025</u> , for the purposes of making accessible on ESAP the information referred to in Article 29(1), the collection bodies a defined in Article 2 (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 (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of that Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation.	From 1 January 2024, for the purposes of making accessible on ESAP the information referred to in Article 29(1), the collection bodies a defined in Article 2 (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 (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of that Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation. <u>deleted</u>
108a		<u>2a. For the purposes of ensuring the efficient collection and administration of the regulated information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:</u>	
108b		<u>(a) any other metadata to accompany the</u>	

	Commission Proposal	EP Mandate	Council Mandate
		<u>audit report referred to in Article 4(4), third subparagraph, and the assurance report on sustainability reporting referred to in Article 4(4), fifth subparagraph;</u>	
108c		<u>(b) the structuring of the data and the machine-readable format applicable to the information referred to in point (a).</u>	
108d		<u>Before developing the draft implementing technical standards referred to in the first subparagraph, ESMA shall carry out a cost-benefit analysis. For the purposes of point (b), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.</u>	
108e		<u>ESMA shall submit by ... [three years after the date of entry into force of this amending Directive] the draft implementing technical standards referred to in the first subparagraph to the Commission.</u>	
108f		<u>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) No1095/2010.</u>	

	Commission Proposal	EP Mandate	Council Mandate
109			Moved to row 113a [109 - 113a] Moved to row 113a
110	* 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. [...]).	* 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. [...]).	Moved to row 113b [110 - 113b] Moved to row 113b
111	** 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).	** 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).	** 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). deleted
112	*** 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).	*** 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).	*** 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). deleted
112a			3. For the purposes paragraph 1, the collection bodies as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation]

	Commission Proposal	EP Mandate	Council Mandate
			<i>shall be the officially appointed mechanisms established under Article 21(2) of this Directive.</i>
112b			<i>4. From [please insert 36 months after the entry into force of the ESAP Regulation], Member States shall ensure that the information referred to in Article 29(1) is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose the collection bodies a defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. Member States shall ensure that this information is prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include metadata as regards the names and, where available, the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of that Regulation, the type of information, as classified pursuant to Article 7(4) of that Regulation and whether the information contains personal data.</i>
113	(2) Article 21a is repealed.	(2) Article 21a is repealed.	Moved to row 113c [113 - 113c] Moved to row 113c
113a			

	Commission Proposal	EP Mandate	Council Mandate
	Moved reference text		Moved from row 109 [109 - 113a] Moved from row 109
113b	* 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. [...]). Moved reference text	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]). Moved from row 110 [110 - 113b] Moved from row 110
113c	(2) Article 21a is repealed. Moved reference text	(2) Article 21a is repealed.	(2) Article 21a is repealed. Moved from row 113 [113 - 113c] Moved from row 113
114	Article 4 Amendment to Directive 2006/43/EC	Article 4 Amendment to Directive 2006/43/EC	Article 4 Amendment to Directive 2006/43/EC <u>deleted</u>
115	In Directive 2006/43/EC, the following Article 20a is inserted:	In Directive 2006/43/EC, the following Article 20a is inserted:	In Directive 2006/43/EC, the following Article 20a is inserted: <u>deleted</u>
116			

	Commission Proposal	EP Mandate	Council Mandate
	Article 20a	Article 20a	Article 20a
117	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
118	1. From 1 January 2026, Member States shall ensure that, when making public on ESAP the information pursuant to Article 15 and Article 30c of this Directive, the statutory auditor or audit firm submits at the same time that information to the collection body referred to in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 2027, Member States shall ensure that, when making public on ESAP the information pursuant to Article 15 and Article 30c of this Directive, the statutory auditor or audit firm submits at the same time that information to the collection body referred to in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026, Member States shall ensure that, when making public on ESAP the information pursuant to Article 15 and Article 30c of this Directive, the statutory auditor or audit firm submits at the same time that information to the collection body referred to in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
119	2. From 1 January 2026, 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 in charge of the public register. The information shall be published in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the statutory auditor or audit firm, as specified pursuant to Article 7(4) of that	2. From 1 January 2026 2027, 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 in charge of the public register. The information shall be published in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the statutory auditor or audit firm, as specified	2. From 1 January 2026, 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 in charge of the public register. The information shall be published in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the statutory auditor or audit firm, as specified pursuant to Article 7(4) of that

	Commission Proposal	EP Mandate	Council Mandate
	Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation.	pursuant to Article 7(4) of that Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation.	Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation. deleted
120	_____	_____	_____ deleted
121	* 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. [...]).	* 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. [...]).	* 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. [...]). deleted
122	Article 5 Amendment to Directive 2007/36/EC	Article 5 Amendment to Directive 2007/36/EC	Article 5 Amendment to Directive 2007/36/EC
123	In Directive 2007/36/EC, the following Chapter IIb is inserted:	In Directive 2007/36/EC, the following Chapter IIb is inserted:	In Directive 2007/36/EC, the following Chapter IIb is inserted:
124	CHAPTER IIb	CHAPTER IIb	CHAPTER IIb
125	EUROPEAN SINGLE ACCESS POINT (ESAP)	EUROPEAN SINGLE ACCESS POINT (ESAP)	EUROPEAN SINGLE ACCESS POINT (ESAP)

	Commission Proposal	EP Mandate	Council Mandate
126	Article 14c	Article 14c	Article 14c
127	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
128	1. From 1 January 2025, Member States shall ensure that, when making public any information pursuant to Article 3g(1), Article 3h(1), Article 3h(2), Article 3j(1), Article 3j(2), Article 9a(7), Article 9b(5), Article 9c(2), Article 9c(7), and Article 14(2) of this Directive, companies submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2025 2026, Member States shall ensure that, when making public any information pursuant to Article 3g(1), Article 3h(1), Article 3h(2), Article 3j(1), Article 3j(2), Article 9a(7), Article 9b(5), Article 9c(2), Article 9c(7), and Article 14(2) of this Directive, companies submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2025 2027, Member States shall ensure that, when making public any information pursuant to Article 3g(1), Article 3h(1), Article 3h(2), Article 3j(1), Article 3j(2), Article 9a(7), Article 9b(5), Article 9c(2), Article 9c(7), and Article 14(2) of this Directive, <u><i>institutional investors and asset managers, proxy advisors or</i></u> companies submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.
129	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
130	(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	(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	(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,

	Commission Proposal	EP Mandate	Council Mandate
	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**;	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**;	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 ** <u>(4), of Regulation (EU) XX/XXXX [ESAP Regulation]</u> ;
131	(b) the information shall be accompanied by all of the following metadata:	(b) the information shall be accompanied by all of the following metadata:	(b) the information shall be accompanied by all of the following metadata:
132	(i) all the names of the company to which the information relates;	(i) all the names of the company to which the information relates;	(i) all the names of the <u>institutional investor and asset manager, proxy advisor or</u> company to which the information relates <u>as referred to in paragraph 1</u> ;
133	(ii) the legal entity identifier of the company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the <u>institutional investor and asset manager, proxy advisor or</u> company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
134	(iii) the size of the company by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the company by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the <u>size-size-category</u> of the company-by category <u>institutional investors and asset managers, proxy advisors or of the company</u> , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
135	(iv) the type of information, as classified	(iv) the type of information, as classified	(iv) the type of information, as classified

	Commission Proposal	EP Mandate	Council Mandate
	pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
136	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which whether the information is to be made publicly available on ESAP, where relevant includes personal data .
137	(c) the information shall be accompanied by 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***.	(c) the information shall may be accompanied by 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***.	(c) the information shall be accompanied by 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***. deleted
138	2. For the purposes of paragraph 1(b)(ii), Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall require institutional investors and asset managers, proxy advisors or companies to acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
139	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, point (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	3. By 31 December 2024 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, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX	3. By 31 December 2024 2026 , 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, point (2) of Directive 2004/109/EC as the collection body at least one collection body as defined in Article 2, point (2), of Regulation (EU)

	Commission Proposal	EP Mandate	Council Mandate
	ESMA thereof.	[ESAP Regulation] and notify ESMA thereof.	XX/XXXX [ESAP Regulation] and notify ESMA thereof.
140	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b) , ESMA shall develop draft implementing technical standards to specify:
141	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information-;
142	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information-;
143	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
144	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.	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.	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.
145			

	Commission Proposal	EP Mandate	Council Mandate
	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.
146	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.	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.	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.
147	_____	_____	_____
148	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
149	** 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).	** 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).	** 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). <u>deleted</u>
150	*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust	*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust	*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust

	Commission Proposal	EP Mandate	Council Mandate
	services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).	services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).	services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73). deleted
151	Article 6 Amendment to Directive 2009/65/EC	Article 6 Amendment to Directive 2009/65/EC	Article 6 Amendment to Directive 2009/65/EC
152	In Directive 2009/65/EC, the following Section IV, Article 82a is inserted in Chapter IX:	In Directive 2009/65/EC, the following Section IV, Article 82a is inserted in Chapter IX:	In Directive 2009/65/EC, the following Section IV, Article 82a is inserted in Chapter IX:
153	Section IV	Section IV	Section IV
154	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
155	Article 82a	Article 82a	Article 82a
156	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 68(1), Article 76, Article 78(1) of this Directive, UCITS submit that information at the same time to the relevant collection body referred to in paragraph	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information—pursuant to Article 68(1), Article 76 , Article 78(1) of this Directive, UCITS submit that information at the same time to the relevant collection body referred to in	1. From 1 January 2026 <u>2029</u> , Member States shall ensure that, when making public any information—pursuant to Article 68(1), Article 76 , Article 78 (1) of this Directive, UCITS <u>investment or management companies</u> submit that information at the same time to the

	Commission Proposal	EP Mandate	Council Mandate
	3 of this Article on for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	paragraph 3 of this Article on for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	relevant collection body referred to in paragraph 3 of this Article on for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.
157	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
158	(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**;	(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**;	(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** (4), of Regulation (EU) <u>XX/XXXX [ESAP Regulation]</u> ;
159	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:
160	(i) all the names of the UCITS to which the information relates;	(i) all the names of the UCITS to which the information relates;	(i) all the names of the UCITS to which the information relates <u>as referred to in paragraph 1</u> ;
161	(ii) the legal entity identifier of the UCITS, as	(ii) the legal entity identifier of the UCITS, as	(ii) the legal entity identifier of the UCITS, as

	Commission Proposal	EP Mandate	Council Mandate
	specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
162	(iii) the size of the UCITS by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the UCITS by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>size-category</u> of the UCITS by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
163	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
164	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which <u>whether</u> the information is to be made publicly available on ESAP, where relevant <u>includes personal data</u> .
165	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <u>deleted</u>
166	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that UCITS acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that UCITS acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU)	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that UCITS acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX

	Commission Proposal	EP Mandate	Council Mandate
	[ESAP Regulation].	XX/XXXX [ESAP Regulation].	[ESAP Regulation].
167	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.	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.	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 <u>the national competent authority</u> .
168	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 6(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 names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information referred to in Article 6(1), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA <u>the national competent authority</u> . 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 UCITS, as specified pursuant to Article 7(4) of that Regulation, 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 <u>2029, Member States shall ensure that</u> the information referred to in Article 6(1) <u>is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]</u> . <u>For that purpose</u> , the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA <u>the national competent authority</u> . 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 <u>the metadata as regards</u> the names and, where available, the legal entity identifier of the UCITS <u>management companies</u> , as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation <u>and whether the information includes personal data</u> .
169			

	Commission Proposal	EP Mandate	Council Mandate
	<p>From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 99b(1), the collection body as defined in Article 2, point (2), of the 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 the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.</p>	<p>From 1 January 20262027, for the purposes of making accessible on ESAP the information referred to in Article 99b(1), the collection body as defined in Article 2, point (2), of the 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 the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.</p>	<p><u><i>From 1 January 2029, Member States shall ensure that the information referred to in Article 99b(1) is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose, the collection body as defined in Article 2, point (2), of the Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority. Member States shall ensure that this information is prepared in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards the names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.</i></u> <i>From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 99b(1), the collection body as defined in Article 2, point (2), of the 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 the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.</i></p>
170	4. For the purposes of ensuring an efficient	4. For the purposes of ensuring an efficient	4. For the purposes of ensuring an efficient

	Commission Proposal	EP Mandate	Council Mandate
	collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:	collection and administration of data <u>the information</u> submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
171	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information ;
172	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;
173	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
174	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.	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.	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.
175	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.
176	Power is conferred on the Commission to adopt	Power is conferred on the Commission to	Power is conferred on the Commission to adopt

	Commission Proposal	EP Mandate	Council Mandate
	the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.	adopt the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.	the implementing technical standards referred to in the first subparagraph in accordance with Article 15 of Regulation (EU) No 1095/2010.
177	_____	_____	_____
178	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
179	** 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).	** 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).	** 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). <u>deleted</u>
180	*** 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).'	*** 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).'	*** 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). <u>deleted</u>

	Commission Proposal	EP Mandate	Council Mandate
181	Article 7 Amendment to Directive 2009/138/EC	Article 7 Amendment to Directive 2009/138/EC	Article 7 Amendment to Directive 2009/138/EC
182	In Directive 2009/138/EC, the following Article 304b is inserted:	In Directive 2009/138/EC, the following Article 304b is inserted:	/// Directive 2009/138/EC, the following Article 304b is inserted:
183	‘ Article 304b	‘ Article 304b	‘ Article 304b
184	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
185	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 51(1) and Article 256(1) of this Directive, insurance or reinsurance undertakings submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 2027, Member States shall ensure that, when making public any information pursuant to Article 51(1) and Article 256(1) of this Directive, insurance or reinsurance undertakings submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 2029, Member States shall ensure that, when making public any information pursuant to Article 51(1) and Article 256(1) of this Directive, insurance or reinsurance undertakings submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
186	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:

	Commission Proposal	EP Mandate	Council Mandate
187	(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**;	(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**;	(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** <u>(4), of Regulation (EU) XX/XXXX [ESAP Regulation]</u> ;
188	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:
189	(i) all the names of the insurance or reinsurance undertaking to which the information relates;	(i) all the names of the insurance or reinsurance undertaking to which the information relates;	(i) all the names of the insurance or reinsurance undertaking to which the information relates <u>as referred to in paragraph 1</u> ;
190	(ii) the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
191	(iii) the size of the insurance or reinsurance undertaking by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the insurance or reinsurance undertaking by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>size-category</u> of the insurance or reinsurance undertaking by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

	Commission Proposal	EP Mandate	Council Mandate
192	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
193	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which whether the information is to be made publicly available on ESAP, where relevant includes personal data .
194	(c) the information shall be accompanied by 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 ***	(c) the information shall may be accompanied by 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 ***	(c) the information shall be accompanied by 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 ***deleted
195	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurances or reinsurances acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurances or reinsurances acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurances or reinsurances acquire the at the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
196	3. By 31 December 2025, for the purposes of making accessible on ESAP the information referred to under paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2)	3. By 31 December 2025 2026 , for the purposes of making accessible on ESAP the information referred to under paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in	3. By 31 December 2025 2028 , for the purposes of making accessible on ESAP the information referred to under paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2)

	Commission Proposal	EP Mandate	Council Mandate
	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.	Article 21, point (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.	<i>of Directive 2004/109/EC as the collection body</i> <u>at least one collection body</u> as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
197	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 25a and Article 52(2) of this Directive, 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 and the type of information as classified pursuant to Article 7(4) of that Regulation.	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information referred to in Article 25a and Article 52(2) of this Directive, 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 and the type of information as classified pursuant to Article 7(4) of that Regulation.	<u>4.</u> From 1 January 2026 , <i>for the purposes of making accessible on ESAP</i> <u>2029, Member States shall ensure that</u> the information referred to in Article 25a and Article 52(2) of this Directive <u>of this Directive is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose,</u> the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EIOPA. <u>EIOPA shall draw this information from the information notified by the competent authorities in accordance with Article 25a for the establishment of the list referred to in Article 25a.</u> 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 <u>metadata as regards</u> names and, where available, the legal entity identifier of the insurance or reinsurance undertaking, 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.
198	From 1 January 2026, for the purposes of making accessible on ESAP the information	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information	From 1 January 2026 , <i>for the purposes of making accessible on ESAP</i> <u>2029, Member</u>

	Commission Proposal	EP Mandate	Council Mandate
	referred to in Article 271(1) and Article 280(1) of this Directive, 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 insurance or reinsurance undertaking, 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.	referred to in Article 271(1) and Article 280(1) of this Directive, 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 insurance or reinsurance undertaking, 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.	<u>States shall ensure that</u> the information referred to in Article 271(1) and Article 280(1) of this Directive <u>is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose,</u> 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 <u>metadata as regards</u> 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 and the type of information as classified pursuant to Article 7(4) of that Regulation.
199	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:	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:	4. For the purposes of ensuring an efficient collection and administration of data <u>the information</u> submitted in accordance with paragraph 1, points (a) and (b), EIOPA shall develop draft implementing technical standards to specify:
200	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information ;
201	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;

	Commission Proposal	EP Mandate	Council Mandate
202	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
203	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.	<p>Before developing the draft implementing technical standards, EIOPA shall carry out a cost-benefit analysis.</p> <p><u><i>As regards the information to be made public pursuant to Article 51(1), EIOPA shall submit the draft implementing technical standards by ... [three years after the date of entry into force of this amending Directive].</i></u></p> <p>-For the purposes of point (c), EIOPA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.</p>	<p>Before developing the draft implementing technical standards, EIOPA shall carry out a cost-benefit analysis.</p> <p>For the purposes of point (c), EIOPA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.</p>
204	EIOPA shall submit those draft implementing technical standards to the Commission.	EIOPA shall submit those draft implementing technical standards to the Commission.	EIOPA shall submit those draft implementing technical standards to the Commission.
205	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.	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 <u>No 1094/2010</u> .	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.
206			

	Commission Proposal	EP Mandate	Council Mandate
	_____	_____	_____
207	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
208	** 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).	** 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).	** 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). <u>deleted</u>
209	*** 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).	*** 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).	*** 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). <u>deleted</u>
210	Article 8 Amendment to Directive 2011/61/EU	Article 8 Amendment to Directive 2011/61/EU	Article 8 Amendment to Directive 2011/61/EU
211	In Directive 2011/61/EU, the following Article	In Directive 2011/61/EU, the following Article	In Directive 2011/61/EU, the following Article

	Commission Proposal	EP Mandate	Council Mandate
	69b is inserted:	69b is inserted:	69b is inserted:
212	Article 69b	Article 69b	Article 69b
213	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
214	1. From 1 January 2026, Member States shall ensure that, when making public the information pursuant to Article 7(5) of this Directive, competent authorities submit at the same time that information to the collection body defined in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public the information pursuant to Article 7(5) of this Directive, competent authorities submit at the same time that information to the collection body defined in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2029</u> , Member States shall ensure that, when making public the information pursuant to <u>referred to in</u> Article 7(5) of this Directive, competent authorities submit at the same time that information to the collection body defined in paragraph 2 of this Article for accessibility on ESAP established under <u>is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]*. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council* shall be the national competent authority.</u>
215	2. 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 ESMA.	2. 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 ESMA.	2. 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 ESMA. <u>deleted</u>

	Commission Proposal	EP Mandate	Council Mandate
216	From 1 January 2026, 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 names and – where available - the legal entity identifier of the AIFM and the list of AIFs managed or marketed 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.	From 1 January 2026 <u>2027</u> , 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 names and – where available - the legal entity identifier of the AIFM and the list of AIFs managed or marketed 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.	From 1 January 2026, 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 <u>metadata as regards the</u> names and – , where available – , the legal entity identifier of the AIFM and the list of AIFs managed or marketed as specified pursuant to Article 7(4) of that Regulation, and the type of information as specified <u>classified</u> pursuant to Article 7(4) of that Regulation.
217	_____	_____	_____
218	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
219	Article 9 Amendment to Directive 2013/34/EU	Article 9 Amendment to Directive 2013/34/EU	Article 9 Amendment to Directive 2013/34/EU
219a		<u>Directive 2013/34/EU is amended as follows:</u>	

	Commission Proposal	EP Mandate	Council Mandate
219b		<u><i>(-1) the following Article 29d is inserted:</i></u>	
219c		" <u><i>Article 29d</i></u>	
219d		<u><i>Single electronic reporting format</i></u>	
219e		<u><i>1. Undertakings subject to the requirements of Article 19a of this Directive shall prepare their financial statements and management report in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815* and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format specified in that Delegated Regulation.</i></u>	
219f		<u><i>2. Parent undertakings subject to the requirements of Article 29a of this Directive shall prepare their consolidated financial statements and consolidated management report in the electronic reporting format specified in Article 3 of Delegated Regulation (EU) 2019/815 and shall mark up their sustainability reporting, including the</i></u>	

	Commission Proposal	EP Mandate	Council Mandate
		<u>disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format specified in that Delegated Regulation.</u>	
219g		<u>disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format specified in that Delegated Regulation.</u>	
219h		<u>* Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143 29.5.2019, p. 1).</u>	
220	In Directive 2013/34/EU, the following Article 33a is inserted:	In Directive 2013/34/EU , the following Article 33a is inserted:	In Directive 2013/34/EU, the following Article 33a is inserted:
221	Article 33a	Article 33a	Article 33a
222	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
223	1. From 1 January 2025, Member States shall	1. From 1 January 2025 <u>2026</u> , Member States	1. From 1 January 2025 <u>2027</u> , Member States

	Commission Proposal	EP Mandate	Council Mandate
	ensure that, when making public the duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments pursuant to Article 30 and Article 42 of this Directive, the undertakings referred to in Article 19a and Article 29a submit that duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments to the collection body referred to in paragraph 3 of this Article in order to make that information accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	shall ensure that, when making public the duly approved annual financial statements, management report <u>and sustainability reports</u> , consolidated financial statements, consolidated management report, audit report and the report on payments to governments pursuant to Article 30, <u>Article 40a</u> and Article 42 of this Directive, the undertakings referred to in Article 19a, <u>Article 29a, and, as from 2028,</u> and Article 29a <u>40a</u> submit that duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments to the collection body referred to in paragraph 3 of this Article in order to make that information accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	shall ensure that, when making public the duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report, <u>the report on payments to governments</u> and the <u>consolidated</u> report on payments to governments pursuant to Article 30 and Article 42 <u>45</u> of this Directive, the undertakings referred to in Article 19a and Article 29a submit that duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments <u>information</u> to the collection body referred to in paragraph 3 of this Article in order to make that information accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
224	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
225	(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**;	(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**;	(a) the information shall be prepared <u>submitted</u> 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 <u>or under national law</u> , 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** <u>(4), of Regulation (EU) XX/XXXX [ESAP</u>

	Commission Proposal	EP Mandate	Council Mandate
			<u>Regulation</u>];
226	(b) the information shall be accompanied by all the following metadata	(b) the information shall be accompanied by all the following metadata	(b) the information shall be accompanied by all the following metadata
227	(i) all the names of the undertaking to which the information relates;	(i) all the names of the undertaking to which the information relates, <u>including where applicable the name of the subsidiaries identified pursuant to Article 29a(4)</u> ;	(i) all the names of the undertaking to which the information relates <u>as referred to in paragraph 1</u> ;
228	(ii) the legal entity identifier of the undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the undertaking, <u>and where applicable in the case of a parent undertaking the legal entity identifier of its subsidiaries</u> , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
229	(iii) the size of the undertaking by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the undertaking by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the <u>size-size-category</u> of the undertaking by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
230	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
231			

	Commission Proposal	EP Mandate	Council Mandate
	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which <u>whether</u> the information is to be made publicly available on ESAP, where relevant <u>includes personal data</u> .
232	(c) For the purposes of paragraph 1(b)(ii), undertakings shall acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation] and the type of information.	(c) For the purposes of paragraph 1(b)(ii), undertakings shall acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation] and the type of information.	(c) For the purposes of paragraph 1(b)(ii), undertakings shall acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation] and the type of information. <u>deleted</u>
233	2. By 31 December 2024, for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (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.	2. By 31 December 2024 <u>2025</u> , for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (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.	2. By 31 December 2024, For the purposes of paragraph 1, <u>point (b)(ii)</u> , Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in <u>ensure that undertakings acquire the legal entity identifier as specified pursuant to Article 2, point (2), of 7(4) of the</u> Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
233a			<u>3. By 31 December 2026, for the purposes of paragraph 1, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.</u>
234	3. For the purposes of ensuring an efficient	3. For the purposes of ensuring an efficient	3. For the purposes of ensuring an efficient

	Commission Proposal	EP Mandate	Council Mandate
	collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), the Commission shall be empowered to adopt implementing measures to specify:	collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), the Commission shall be empowered to adopt implementing measures to specify:	collection and administration of data <u>the information</u> submitted in accordance with paragraph 1, points (a) and (b), the Commission shall be empowered to adopt implementing measures to specify:
235	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information-;
236	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information-;
237	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
238	_____	_____	_____
239	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
240	** Directive (EU) 2019/1024 of the European	** Directive (EU) 2019/1024 of the European	** Directive (EU) 2019/1024 of the European

	Commission Proposal	EP Mandate	Council Mandate
	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).	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).	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). <u>deleted</u>
241	Article 10 Amendment to Directive 2013/36/EU	Article 10 Amendment to Directive 2013/36/EU	Article 10 Amendment to Directive 2013/36/EU
242	In Directive 2013/36/EU, the following Article 116a is inserted:	In Directive 2013/36/EU, the following Article 116a is inserted:	In Directive 2013/36/EU, the following Article 116a is inserted:
243	Article 116a	Article 116a	Article 116a
244	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
245	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 68 and Article 131(12) of this Directive, the institutions submit at the same that information to the collection body referred to in paragraph 3 of this Article time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information—pursuant to Article 68 and Article 131(12) of this Directive, the institutions submit at the same that information to the collection body referred to in paragraph 3 of this Article time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2030</u> , Member States shall ensure that, when making public any information pursuant to <u>the information referred to in</u> Article 68 and Article 131(12) of this Directive, <u>is made accessible on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*</u> . <u>For that purpose,</u> the institutions submit at the same that information to the collection body referred to in

	Commission Proposal	EP Mandate	Council Mandate
			<i>paragraph 3 of this Article time for accessibility on ESAP established under</i> <u>as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority or the designated 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 metadata as regards the names and, where available, the legal entity identifier of the European Parliament and of the Council*entity as specified pursuant to Article 7(4) of that Regulation, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information contains personal data.</u>
246	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements: <u>deleted</u>
247	(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**;	(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**;	(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**; <u>deleted</u>
248	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata: <u>deleted</u>

	Commission Proposal	EP Mandate	Council Mandate
249	(i) all the names of the institution submitting to which the information relates;	(i) all the names of the institution submitting to which the information relates;	(i) all the names of the institution submitting to which the information relates; <u>deleted</u>
250	(ii) the legal entity identifier of the institution, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the institution, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the institution, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; <u>deleted</u>
251	(iii) the size of the institution by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the institution by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the institution by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; <u>deleted</u>
252	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; <u>deleted</u>
253	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant. <u>deleted</u>
254	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU)	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU)	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU)

	Commission Proposal	EP Mandate	Council Mandate
	XX/XXXX [ESAP Regulation].	XX/XXXX [ESAP Regulation].	XX/XXXX [ESAP Regulation]. <u>deleted</u>
255	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 the competent authority.	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 the competent authority.	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 the competent authority. <u>deleted</u>
256	4. For the purposes of paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4. For the purposes of paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4. For the purposes of paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify: <u>deleted</u>
257	(a) any metadata to accompany the information ;	(a) any metadata to accompany the information ;	(a) any metadata to accompany the information <u>deleted</u>
258	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information <u>deleted</u>
259	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used. <u>deleted</u>
260	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct

	Commission Proposal	EP Mandate	Council Mandate
	appropriate field tests.	appropriate field tests.	appropriate field tests.
261	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.
262	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.	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.	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.
263	_____	_____	_____
264	* 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. [...]).	* 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. [...]).	* 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. [...]).
265	** 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).	** 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).	** 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).

	Commission Proposal	EP Mandate	Council Mandate
266	Article 11 Amendment to Directive 2014/59/EU	Article 11 Amendment to Directive 2014/59/EU	Article 11 Amendment to Directive 2014/59/EU <u>deleted</u>
267	In Directive 2014/59/EU, the following Article 128a is inserted:	In Directive 2014/59/EU, the following Article 128a is inserted:	In Directive 2014/59/EU, the following Article 128a is inserted: <u>deleted</u>
268	Article 128a	Article 128a	Article 128a <u>deleted</u>
269	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP) <u>deleted</u>
270	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 26(1), Article 29(1), Article 33a(8), Article 35(1), Article 45i(3), Article 83(4), Article 111(2) point (a), and Article 112(1) of this Directive, the relevant entities submit to the relevant collection body referred to in paragraph 3 at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information—pursuant to Article 26(1), Article 29(1), Article 33a(8), Article 35(1), Article 45i(3), Article 83(4), Article 111(2) point (a), and Article 112(1) of this Directive, the relevant entities submit to the relevant collection body referred to in paragraph 3 at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 26(1), Article 29(1), Article 33a(8), Article 35(1), Article 45i(3), Article 83(4), Article 111(2) point (a), and Article 112(1) of this Directive, the relevant entities submit to the relevant collection body referred to in paragraph 3 at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*. <u>deleted</u>
271	That information shall comply with all of the	That information shall comply with all of the	That information shall comply with all of the

	Commission Proposal	EP Mandate	Council Mandate
	following requirements:	following requirements:	<i>following requirements:</i> deleted
272	(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**;	(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**;	(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**; deleted
273	(b) the information shall be accompanied by all of the following metadata:	(b) the information shall be accompanied by all of the following metadata:	(b) the information shall be accompanied by all of the following metadata; deleted
274	(i) all the names of the relevant entity submitting to which the information relates;	(i) all the names of the relevant entity submitting to which the information relates;	(i) all the names of the relevant entity submitting to which the information relates; deleted
275	(ii) the legal entity identifier of the relevant entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the relevant entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the relevant entity, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; deleted
276	(iii) the size of the relevant entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the relevant entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the relevant entity by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; deleted

	Commission Proposal	EP Mandate	Council Mandate
277	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; <u>deleted</u>
278	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant. <u>deleted</u>
279	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <u>deleted</u>
280	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]. <u>deleted</u>
281	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, point (2) of Directive 2004/109/EC as the collection body	3. By 31 December 2025 <u>December 2026</u> , 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, point (2) of Directive 2004/109/EC	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, point (2) of Directive 2004/109/EC as the collection body

	Commission Proposal	EP Mandate	Council Mandate
	defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.	as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.	defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof. <u>deleted</u>
282	4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify: <u>deleted</u>
283	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ; <u>deleted</u>
284	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information ; <u>deleted</u>
285	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used. <u>deleted</u>
286	Before developing the draft implementing technical standards, EBA shall carry out a cost-benefit analysis. For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.	Before developing the draft implementing technical standards, EBA shall carry out a cost-benefit analysis. For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.	Before developing the draft implementing technical standards, EBA shall carry out a cost-benefit analysis. For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose. <u>deleted</u>

	Commission Proposal	EP Mandate	Council Mandate
287	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.	<i>EBA shall submit those draft implementing technical standards to the Commission.</i> deleted
288	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.	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.	<i>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.</i> deleted
289	_____	_____	deleted
290	* 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. [...]).	* 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. [...]).	<i>* 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. [...]).</i> deleted
291	** 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).	** 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).	<i>** 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).</i> deleted
292	*** Regulation (EU) No 910/2014 of the	*** Regulation (EU) No 910/2014 of the	<i>*** Regulation (EU) No 910/2014 of the</i>

	Commission Proposal	EP Mandate	Council Mandate
	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).	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).	<i>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).</i> deleted
293	Article 12 Amendment to Directive 2014/65/EU	Article 12 Amendment to Directive 2014/65/EU	Article 12 Amendment to Directive 2014/65/EU
294	In Directive 2014/65/E, the following Article 87a is inserted:	In Directive 2014/65/E, the following Article 87a is inserted:	In Directive 2014/65/E <u>2014/65/EU</u> , the following Article 87a is inserted:
295	Article 87a	Article 87a	Article 87a
296	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
297	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 27(3), Article 27(6), , Article 33(3) points (c), (d), and (f), and Article 46(2) of this Directive, investment firms or market operators submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information pursuant to Article 27(3), Article 27(6), , Article 33(3) points (c), (d), and (f), and Article 46(2) of this Directive, investment firms or market operators submit that information at the same time to the relevant collection body referred to in paragraph 3 of	1. From 1 January 2026 <u>2030</u> , Member States shall ensure that, when making public any information pursuant to Article 27(3), Article 27(6), Article 33(3) points (c), (d), and (f), and Article 46(2) of this Directive, investment firms or market operators submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for

	Commission Proposal	EP Mandate	Council Mandate
	accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
298	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
299	(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**;	(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**;	(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** (4), of Regulation (EU) <u>XX/XXXX [ESAP Regulation]</u> ;
300	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information <u>submitted pursuant to Article 27(3), Article 27(6) and Article 46(2) of this Directive</u> shall be accompanied by all the following metadata:
301	(i) all the names of the investment firm or market operator to which the information relates;	(i) all the names of the investment firm or market operator to which the information relates;	(i) all the names of the investment firm or market operator to which the information relates <u>as referred to in paragraph 1;</u>
302			

	Commission Proposal	EP Mandate	Council Mandate
	(ii) the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
303	(iii) the size of the investment firm or market operator by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the investment firm or market operator by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>size-category</u> of the investment firm or market operator by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
304	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
305	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which <u>whether</u> the information is to be made publicly available on ESAP, where relevant <u>includes personal data</u> .
305a			<u>(ba) the information concerning the issuers submitted pursuant to Article 33(3) points (c), (d), and (f) of this Directive shall be accompanied by all the following metadata:</u>
305b			<u>(i) all the names of the issuer to which the information relates,</u>
305c			

	Commission Proposal	EP Mandate	Council Mandate
			<u>(ii) the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation],</u>
305d			<u>(iii) the size-category of the issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];</u>
305e			<u>(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];</u>
305f			<u>(v) whether the information includes personal data.</u>
306	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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*** <u>deleted</u>
307	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that entities acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that entities acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that entities <u>investment firms or market operators, as well as issuers,</u> acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP

	Commission Proposal	EP Mandate	Council Mandate
			Regulation].
308	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, point (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.	3. By 31 December 2025 2026, 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, point (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.	3. By 31 December 2025 2029, 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, point (2) of Directive 2004/109/EC as the <u>Article 27(3), Article 27(6), and Article 33(3), points (c), (d), and (f), Member States shall designate at least one</u> collection body <u>as</u> defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
308a			<u>For the purposes of making accessible on ESAP the information referred to in Article 46(2) of this Directive, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXX [ESAP Regulation] shall be the national competent authority.</u>
309	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 71(1), Article 32(2) first subparagraph, and Article 52(2), 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	From 1 January 2026 2027, for the purposes of making accessible on ESAP the information referred to in Article 71(1), Article 32(2) first subparagraph, and Article 52(2), 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)	From 1 January 2026, for the purposes of making accessible on ESAP 2030, <u>Member States shall ensure that</u> the information referred to in Article 71(1), and Article 32(2) first subparagraph, and Article 52(2) <u>52(2) is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation].</u> <u>For that purpose</u> , the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the

	Commission Proposal	EP Mandate	Council Mandate
	[ESAP Regulation], include the names and, where available, the legal entity identifier of the investment firm or market operator 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.	XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the investment firm or market operator 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.	national competent authority. <u>Member States shall ensure that this 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 <u>metadata as regards the</u> names and, where available, the legal entity identifier of the investment firm or market operator 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 <u>and whether the information includes personal data.</u></u>
310	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 5(3), Article 18(10) fourth sentence, Article 58(1) point (a), and Article 59(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 investment firm or market operator 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 2027, for the purposes of making accessible on ESAP the information referred to in Article 5(3), Article 18(10) fourth sentence, Article 58(1) point (a), and Article 59(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 investment firm or market operator 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 2030, <u>Member States shall ensure that</u> the information referred to in Article 5(3), Article 18(10) fourth sentence, Article 58(1) point (a), and Article 59(3) <u>is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation].</u> <u>For that purpose,</u> 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 <u>metadata as regards the</u> names and, where available, the legal entity identifier of the investment firm or market operator 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 <u>and whether the information includes personal data.</u>

	Commission Proposal	EP Mandate	Council Mandate
311	<p>From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 29(3), the collection body as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the public register. 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 the legal entity identifier of the tied agent 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.</p>	<p>From 1 January 2026<u>2027</u>, for the purposes of making accessible on ESAP the information referred to in Article 29(3), the collection body as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the public register. 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 the legal entity identifier of the tied agent 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.</p>	<p>From 1 January 2026, for the purposes of making<u>2030</u>, <i>Member States shall ensure that <u>the information referred to in Article 29(3) is made</u> accessible on ESAP the information referred to in Article 29(3)<u>established under Regulation (EU) XX/XXX [ESAP Regulation].</u> <u>For that purpose</u>, the collection body as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the public register. <u>Member States shall ensure that this 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 <u>the metadata as regards</u> the names and, <u>where available</u>, the legal entity identifier of the tied agent 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 <u>and whether the information includes personal data.</u></u></i></p>
312	<p>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:</p>	<p>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:</p>	<p>4. For the purposes of ensuring an efficient collection and administration of data<u>the information</u> submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:</p>
313	<p>(a) any other metadata to accompany the information ;</p>	<p>(a) any other metadata to accompany the information ;</p>	<p>(a) any other<u>the further</u> metadata to accompany the information-;</p>

	Commission Proposal	EP Mandate	Council Mandate
314	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information-;
315	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
316	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.	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.	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.
317	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.	ESMA shall submit those draft implementing technical standards to the Commission.
318	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.	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.	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.
319	_____	_____	_____
320			

	Commission Proposal	EP Mandate	Council Mandate
	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).
321	** 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).	** 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).	** 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). <u>delete</u>
322	*** 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).	*** 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).	*** 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). <u>delete</u>
323	Article 13 Amendment to Directive (EU) 2016/97	Article 13 Amendment to Directive (EU) 2016/97	Article 13 Amendment to Directive (EU) 2016/97 <u>delete</u>
324	In Directive (EU) 2016/97, the following article 40a is inserted:	In Directive (EU) 2016/97, the following article 40a is inserted:	In Directive (EU) 2016/97, the following article 40a is inserted: <u>delete</u>
325			

	Commission Proposal	EP Mandate	Council Mandate
	Article 40a	Article 40a	Article 40a delete
326	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP) delete
327	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 32(1) and Article 32(2) of this Directive, 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 name 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.	From 1 January 2026 2027 , for the purposes of making accessible on ESAP the information referred to in Article 32(1) and Article 32(2) of this Directive, 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 name 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.	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 32(1) and Article 32(2) of this Directive, 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 name 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. delete
328	_____	_____	_____ delete
329	* 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	* 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	* 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;

	Commission Proposal	EP Mandate	Council Mandate
	services, capital markets and sustainability (OJ L [...], [...], p. [...]).	services, capital markets and sustainability (OJ L [...], [...], p. [...]).	capital markets and sustainability (OJ L [...], [...], p. [...]). <u>delete</u>
330	Article 14 Amendment to Directive (EU) 2016/2341	Article 14 Amendment to Directive (EU) 2016/2341	Article 14 Amendment to Directive (EU) 2016/2341 <u>delete</u>
331	In Directive (EU) 2016/2341, the following Article 63a is inserted:	In Directive (EU) 2016/2341, the following Article 63a is inserted:	In Directive (EU) 2016/2341, the following Article 63a is inserted: <u>delete</u>
332	Article 63a	Article 63a	Article 63a <u>delete</u>
333	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP) <u>delete</u>
334	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 23 (2) and Article 29 of this Directive, IORP submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member States shall ensure that, when making public any information pursuant to Article 23 (2) and Article 29 of this Directive, IORP submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 23 (2) and Article 29 of this Directive, IORP submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*. <u>delete</u>

	Commission Proposal	EP Mandate	Council Mandate
335	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements: delete
336	(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**;	(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**;	(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**; delete
337	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata: delete
338	(i) all the names of the IORP to which the information relates;	(i) all the names of the IORP to which the information relates;	(i) all the names of the IORP to which the information relates; delete
339	(ii) the legal entity identifier of the IORP, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the IORP, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the IORP, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; delete
340	(iii) the size of the IORP by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the IORP by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the IORP by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; delete

	Commission Proposal	EP Mandate	Council Mandate
		Regulation];	
341	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation]; <u>delete</u>
342	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant. <u>delete</u>
343	(c) the information shall be accompanied by a qualified electronic seal as defined in in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.	(c) the information shall <u>may</u> be accompanied by a qualified electronic seal as defined in in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.	(c) the information shall be accompanied by a qualified electronic seal as defined in in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***. <u>delete</u>
344	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that IORP acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that IORP acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that IORP acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation]. <u>delete</u>
345	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, point (2)	3. By 31 December 2025 <u>2026</u> , 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	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, point (2)

	Commission Proposal	EP Mandate	Council Mandate
	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.	Article 21, point (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.	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. <u>delete</u>
346	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 30 and 48(4), 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 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.	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information referred to in Article 30 and 48(4), 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 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.	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 30 and 48(4), 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 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. <u>delete</u>
347	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:	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:	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: <u>delete</u>
348	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ; <u>delete</u>

	Commission Proposal	EP Mandate	Council Mandate
349	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information ; delete
350	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used delete
351	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.	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.	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. delete
352	EIOPA shall submit those draft implementing technical standards to the Commission.	EIOPA shall submit those draft implementing technical standards to the Commission.	EIOPA shall submit those draft implementing technical standards to the Commission. delete
353	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.	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.	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. delete
354	_____	_____	_____ delete

	Commission Proposal	EP Mandate	Council Mandate
355	* 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. [...]).	* 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. [...]).	* 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. [...]). delete
356	** 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).	** 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).	** 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). delete
357	*** 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).	*** 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).	*** 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). delete
358	Article 15 Amendment to Directive (EU) 2019/2034	Article 15 Amendment to Directive (EU) 2019/2034	Article 15 Amendment to Directive (EU) 2019/2034
359	In Directive (EU) 2019/2034, the following Article 44a is inserted:	In Directive (EU) 2019/2034, the following Article 44a is inserted:	In Directive (EU) 2019/2034, the following Article 44a is inserted:

	Commission Proposal	EP Mandate	Council Mandate
360	Article 44a	Article 44a	Article 44a
361	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
362	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 44 of this Directive, investment firms submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 44 of this Directive, investment firms submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2030</u> , Member States shall ensure that, when making public any information—pursuant to Article 44 of this Directive, investment firms <u>or parent undertakings</u> submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
363	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
364	(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**;	(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**;	(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** <u>(4), of Regulation (EU)</u>

	Commission Proposal	EP Mandate	Council Mandate
			XX/XXXX [ESAP Regulation] ;
365	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:	(b) the information shall be accompanied by all the following metadata:
366	(i) all the names of the investment firm to which the information relates;	(i) all the names of the investment firm to which the information relates;	(i) all the names of the investment firm to which the information relates or parent undertaking as referred to in paragraph 1 ;
367	(ii) the legal entity identifier of the investment firm, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the investment firm, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the investment firm or parent undertaking , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
368	(iii) the size of the investment firm by category, 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];	(iii) the size size-category of the investment firm by category or parent undertaking , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
369	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
370	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which the information is to be made publicly available on ESAP, where relevant.	(v) the specific period for which whether the information is to be made publicly available on ESAP, where relevant includes personal data .

	Commission Proposal	EP Mandate	Council Mandate
371	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <u>deleted</u>
372	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that investment firms acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that investment firms acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that investment firms <u>and parent undertakings</u> acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
373	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, point (2) of Directive 2004/109/EC as the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.	3. By 31 December 2025 <u>2026</u> , 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, point (2) of Directive 2004/109/EC as the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.	3. By 31 December 2025 <u>2029</u> , 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, point (2) of Directive 2004/109/EC as the <u>at least one</u> collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
374	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Article 20, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information referred to in Article 20, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be	From 1 January 2026, for the purposes of making accessible on ESAP <u>2030</u> , Member States shall ensure that the information referred to in Article 20 <u>is made accessible on ESAP established under Regulation (EU) XX/XXXX</u>

	Commission Proposal	EP Mandate	Council Mandate
	EBA. 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 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.	EBA. 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 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.	<u>[ESAP Regulation]. For that purpose</u> , the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EBA. That information <u>the competent authority. Member States shall be ensure that this. information is</u> prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include <u>it includes the metadata as regards</u> the names and, <u>where available</u> , 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, <u>and whether the information includes personal data.</u>
375	4. For the purposes of paragraph 1, points (a) and (b), EBA in close cooperation with ESMA and EIOPA shall develop draft implementing technical standards to specify:	4. For the purposes of paragraph 1, points (a) and (b), EBA in close cooperation with ESMA and EIOPA shall develop draft implementing technical standards to specify:	4. For the purposes of paragraph 1, points (a) and (b) , EBA in close cooperation with ESMA and EIOPA shall develop draft implementing technical standards to specify:
376	(a) any other metadata to accompany the information ;	(a) any other metadata to accompany the information ;	(a) any other <u>the further</u> metadata to accompany the information ;
377	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;	(b) the structuring of data in the information ;
378	(c) for which information a machine-readable format is required and which machine-readable	(c) for which information a machine-readable format is required and which machine-readable	(c) for which information a machine-readable format is required and which machine-readable

	Commission Proposal	EP Mandate	Council Mandate
	format is to be used.	format is to be used.	format is to be used.
379	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.	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.	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.
380	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.
381	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.	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.	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.
382	_____	_____	_____
383	* 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	* 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	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).** Directive (EU) 2019/1024 of the European

	Commission Proposal	EP Mandate	Council Mandate
	the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56–83).	the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56–83).	<i>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. 56–83).</i>
384	** 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).	** 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).	<i>** 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).</i> deleted
385	*** 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).	*** 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).	<i>*** 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).</i> deleted
386	Article 16 Amendment to Directive (EU) 2019/2162	Article 16 Amendment to Directive (EU) 2019/2162	Article 16 Amendment to Directive (EU) 2019/2162
387	In Directive (EU) 2019/2162, the following Article 29a is inserted:	In Directive (EU) 2019/2162, the following Article 29a is inserted:	In Directive (EU) 2019/2162, the following Article 29a is inserted:
388	Article 29a	Article 29a	Article 29a
389			

	Commission Proposal	EP Mandate	Council Mandate
	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)	Accessibility of information on the European Single Access Point (ESAP)
390	1. From 1 January 2026, Member State shall ensure that, when making public any information pursuant to Article 14 of this Directive, credit institutions permitted to issue covered bonds submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2027</u> , Member State shall ensure that, when making public any information pursuant to Article 14 of this Directive, credit institutions permitted to issue covered bonds submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.	1. From 1 January 2026 <u>2030</u> , Member State <u>States</u> shall ensure that, when making public any information pursuant to Article 14 of this Directive, credit institutions permitted to issue covered bonds submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.
391	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:	That information shall comply with all of the following requirements:
392	(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**;	(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**;	(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** <u>(4), of Regulation (EU) XX/XXXX [ESAP Regulation]</u> ;
393	(b) the information shall be accompanied by	(b) the information shall be accompanied by	(b) the information shall be accompanied by

	Commission Proposal	EP Mandate	Council Mandate
	all the following metadata:	all the following metadata:	all the following metadata:
394	(i) all the names of the credit institution permitted to issue covered bonds to which the information relates;	(i) all the names of the credit institution permitted to issue covered bonds to which the information relates;	(i) all the names of the credit institution permitted to issue covered bonds to which the information relates <u>as referred to in paragraph 1</u> ;
395	(ii) the legal entity identifier of the credit institutions permitted to issue covered bonds, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the credit institutions permitted to issue covered bonds, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(ii) the legal entity identifier of the credit institutions <u>institution</u> permitted to issue covered bonds, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
396	(iii) the size of the credit institutions permitted to issue covered bonds by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size of the credit institutions permitted to issue covered bonds by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];	(iii) the size <u>size-category</u> of the credit institutions <u>institution</u> permitted to issue covered bonds by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
397	(iv) the type of information, as classified 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];	(iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
398	(v) the specific period for which the information is to be made publicly available on EASAP, where relevant.	(v) the specific period for which the information is to be made publicly available on EASAP <u>ESAP</u> , where relevant.	(v) the specific period for which <u>whether</u> the information is to be made publicly available on EASAP, where relevant <u>includes personal data</u> .

	Commission Proposal	EP Mandate	Council Mandate
399	(c) the information shall be accompanied by 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***.	(c) the information shall <u>may</u> be accompanied by 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***.	(c) the information shall be accompanied by 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***. <u>deleted</u>
400	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].	2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds acquire the <u>a</u> legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
401	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, point (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.	3. By 31 December 2025 <u>2026</u> , 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, point (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.	3. By 31 December 2025 <u>2029</u> , 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, point (2) of Directive 2004/109/EC as the collection body <u>at least one collection body as</u> defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
402	From 1 January 2026, for the purposes of making accessible on ESAP the information referred to in Articles 24, Article 26(1), point (b) and Article 26(1), point (c), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP	From 1 January 2026 <u>2027</u> , for the purposes of making accessible on ESAP the information referred to in Articles 24, Article 26(1), point (b) and Article 26(1), point (c), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP	4. From 1 January 2026, for the purposes of making accessible on ESAP <u>2030, Member States shall ensure that</u> the information referred to in Articles 24, Article 26(1), point (b) and Article 26(1), point (c) <u>is made accessible on ESAP established under Regulation (EU)</u>

	Commission Proposal	EP Mandate	Council Mandate
	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 the legal entity identifier of the credit institution permitted to issue covered bonds 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] 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 the legal entity identifier of the credit institution permitted to issue covered bonds 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.	<u>XX/XXX [ESAP Regulation]. For that purpose</u> , the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. <u>Member States shall ensure that this</u> That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], <u>include it includes the metadata as regards</u> the names and, <u>where available</u> , the legal entity identifier of the credit institution permitted to issue covered bonds 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, <u>and whether the information contains personal data</u> .
403	4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:	4 <u>5</u> . For the purposes of ensuring an efficient collection and administration of data <u>the information</u> submitted in accordance with paragraph 1, points (a) and (b) , EBA shall develop draft implementing technical standards to specify:
404	(a) any other metadata to accompany the information;	(a) any other metadata to accompany the information;	(a) any other <u>the further</u> metadata to accompany the information;
405	(b) the structuring of data in the information;	(b) the structuring of data in the information;	(b) the structuring of data in the information;
406			

	Commission Proposal	EP Mandate	Council Mandate
	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.	(c) for which information a machine-readable format is required and which machine-readable format is to be used.
407	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.	For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.
408	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.	EBA shall submit those draft implementing technical standards to the Commission.
409	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.	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.	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.
410	_____	_____	_____
411	* 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. [...]).	* 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. [...]).	* 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 <u>information of relevance</u> to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

	Commission Proposal	EP Mandate	Council Mandate
412	** 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).	** 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).	** 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). deleted
413	*** 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).	*** 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).	*** 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). deleted
414	Article 17 Transposition	Article 17 Transposition	Article 17 Transposition
415	1. Member States shall adopt and publish by [OP: please insert 12 months following entry into force] at the latest the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.	1. Member States shall adopt and publish by OP: please insert... (OJ: 12 months following after the date of entry into force of this Directive) at the latest the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.	1. Member States shall adopt and publish by [OP: please insert 24 months following entry into force] OP: please insert 12 months following entry into force] at the latest the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.
416	When Member States adopt those provisions,	When Member States adopt those provisions,	When Member States adopt those provisions,

	Commission Proposal	EP Mandate	Council Mandate
	they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.	they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.
417	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.	2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.
418	Article 18 Entry into force	Article 18 Entry into force	Article 18 Entry into force
419	This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Directive shall enter into force on the twentieth day following that of its publication in the <i>Official Journal of the European Union</i> <i>Official Journal of the European Union.</i>
420	Article 19 Addressees	Article 19 Addressees	Article 19 Addressees
421	This Directive is addressed to the Member States.	This Directive is addressed to the Member States.	This Directive is addressed to the Member States.
422	Done at Brussels,	Done at Brussels,	Done at Brussels,

	Commission Proposal	EP Mandate	Council Mandate
423	For the European Parliament	For the European Parliament	For the European Parliament
424	The President	The President	The President
425	For the Council	For the Council	For the Council
426	The President	The President	The President