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**NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee

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Subject: European Single Access Point (ESAP) amending omnibus Directive  
- Confirmation of the final compromise text with a view to agreement

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**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)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 50, 53, 62, and 114 thereof,

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,

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<sup>1</sup>. OJ C [...], [...], p. [...].

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) In the Capital Markets Union (CMU) Action Plan<sup>1</sup>, 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<sup>2</sup> 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<sup>3</sup>, the Commission placed sustainable finance at the heart of the financial system as a key means to achieve the green transition of the EU economy, as part of the Green Deal<sup>4</sup>.

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<sup>1</sup>. 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.

<sup>2</sup>. 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.

<sup>3</sup>. 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.

<sup>4</sup>. 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.

- (2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]<sup>1</sup> 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. Ensuring 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. 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 and social governance 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, non-financial and ESG-related information on natural or legal persons ('entities') required to make information public, or publicly disclosing such information about their economic activities to a collection body on a voluntary basis 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.

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<sup>1</sup>. [OP: Please insert corresponding footnote: full title and OJ reference].

- (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 authorities and entities are required to publish in accordance with a number of Directives and Regulations in that field in accordance with a file-once principle and without entailing any additional reporting requirements beyond those specified by law. Nevertheless, 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].

- (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. Going forward, the submission of information to ESAP will constitute an integrated part of the sectoral legislation listed in the Annex of Regulation (EU) XXX/XXX [ESAP Regulation] and of any 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 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 the information they need and becomes a market reference.
- (4a) ESAP should be established with an ambitious timeline, while taking 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 in Member states. The development of ESAP should start with a phase of a duration of 12 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 gradually incorporate, over time, a number of flows of information and functionalities at a pace allowing for a sound and efficient development of the platform. The functioning of 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.

- (5) For the functioning of ESAP, collection bodies should be designated to collect from the relevant entities the information in relation to financial services, capital markets and sustainability. In the absence of a collection body already established under Union law, Member States should retain flexibility in organizing the collection of information in their jurisdiction and should designate at least one collection body as defined in Regulation (EU) XXXX/XXX [ESAP Regulation] to collect and store the information, and notify the European Securities and Markets Authority (ESMA) accordingly. For the purpose of making information available on ESAP in a 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, 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.
- (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. 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.

- (7) In order for the information to be digitally usable, the entities should submit to the collection bodies the information in at least 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. As regards implementing technical standards concerning sustainability information, the Joint Committee of the European Supervisory Authorities should liaise with the European Financial Reporting Advisory Group (EFRAG) on the development of those draft standards. 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.
- (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.
- (9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725<sup>1</sup> and delivered an opinion on 19 January 2022<sup>2</sup>.

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<sup>1</sup>. 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).

<sup>2</sup>. OJ C [...], [...], 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.

(11) The following Directives should therefore be amended accordingly.

- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2004/25/EC on takeover bids<sup>1</sup> ;

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<sup>1</sup>. 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).

- 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 market<sup>1</sup> ;

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<sup>1</sup>. 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).



- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2011/61/EU on Alternative Investment Fund Managers<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive 2014/65/EU on markets in financial instruments<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive (EU) 2016/97 on insurance distribution<sup>1</sup>;

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<sup>1</sup>. Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19).

- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive (EU) 2019/2034 on the prudential supervision of investment firms<sup>1</sup>;

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<sup>1</sup>. 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).

- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision<sup>1</sup> ,

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<sup>1</sup>. 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).

HAVE ADOPTED THIS DIRECTIVE:

Article 1

**Amendment to Directive 2002/87/EC**

In Directive 2002/87/EC, the following Article 30b is inserted:

‘Article 30b

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

1. From ... [72 months after entry into force of this amending Directive], 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;
- (b) the information shall be accompanied by all following metadata:
  - (i) all the names of the regulated entity to which the information relates;
  - (ii) the legal entity identifier of the regulated entity, 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];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

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].
3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
  - (a) any other metadata to accompany the information;
  - (b) the structuring of data in the information;

- (c) for which information a machine-readable format is required and which machine-readable format is to be used.

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

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

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

- 4a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

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\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>7</sup>

## Article 2

### Amendment to Directive 2004/25/EC

In Directive 2004/25/EC, the following Article 16a is inserted:

#### ‘Article 16a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that, when making public an information pursuant to Article 4(2), point (c), 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;
- (b) the information shall be accompanied by all following metadata:
  - (i) all the names of the company to which the information relates;
  - (ii) the legal entity identifier of the company, 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];
- (iiia) the industry sector(s) of the economic activities of the company;
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require companies to acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By... [72 months minus 1 day after entry into force of this amending Regulation], for the purposes of making accessible on ESAP the information referred to in 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.
- 3a. From ... [72 months after entry into force of this amending Directive], 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 specify whether the information includes personal data.



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

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

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

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

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

4a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>9</sup>

Article 3

**Amendments to Directive 2004/109/EC**

Directive 2004/109/EC is amended as follows:

- (1) In Directive 2004/109/EC, the following Article 23a is inserted:

‘Article 23a

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

1. From ... [30 months after entry into force of this amending Directive], 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 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\*.

That regulated information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law or national law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;

- (b) the information shall be accompanied by all of the following metadata
- (i) all the names of the issuer to which the information relates;
  - (ii) the legal entity identifier of the issuer, as specified pursuant to Article 7, point (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];
  - (iiia) the industry sector(s) of the economic activities of the issuer;
  - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (v) metadata specifying whether the information includes personal data.
- 1a. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require issuers to acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXX [ESAP Regulation].

2. For the purposes of paragraph 1, the collection bodies as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the officially appointed mechanisms designated under Article 21(2) of this Directive.

From ... [30 months after the entry into force of this amending Directive], 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 as 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 metadata specifying whether the information contains personal data.

- 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:
  - (a) any other metadata to accompany the half-yearly financial report to in Article 5(1);
  - (b) the structuring of the data and the machine-readable format applicable to the information referred to in point (a).

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.

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.<sup>9</sup>

2b. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 2a, point (a), is correct.

\* 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. [...]).

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

(2) Article 21a is repealed.

## Article 4

### Amendment to Directive 2006/43/EC

In Directive 2006/43/EC, the following Article 20a is inserted:

#### ‘Article 20a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 30c 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] shall be the national competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards 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 Regulation, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 15 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] 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 metadata as regards 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 Regulation, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.

2. deleted

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

Article 5

**Amendment to Directive 2007/36/EC**

In Directive 2007/36/EC, the following Chapter IIb is inserted:

‘CHAPTER IIb

EUROPEAN SINGLE ACCESS POINT (ESAP)

Article 14c

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

1. From ... [72 months after entry into force of this amending Directive], 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, institutional investors, asset managers, proxy advisors and 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;



- (b) the information shall be accompanied by all of the following metadata:
- (i) all the names of the institutional investor, asset manager, proxy advisor or company to which the information relates;
  - (ii) the legal entity identifier of the institutional investor, asset manager, proxy advisor or company, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (iii) the size by category of the institutional investor, asset manager, proxy advisor or of the company as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (iiia) the industry sector(s) of the economic activities of the company as specified in Article 9a(7), Article 9b(5), Article 9c(2), Article 9c(7), and Article 14(2) of this Directive, pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (v) metadata specifying whether the information includes personal data.
- (c) deleted

2. For the purposes of paragraph 1(b)(ii), Member States shall require institutional investors, asset managers, proxy advisors and companies to acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus 1 day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to in 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.
4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify:
  - (a) any other metadata to accompany the information ;
  - (b) the structuring of data in the information;
  - (c) for which information a machine-readable format is required and which machine-readable format is to be used.

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

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

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

4a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

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

## Article 6

### **Amendment to Directive 2009/65/EC**

In Directive 2009/65/EC, the following Section IV, Article 82a is inserted in Chapter IX:

#### ‘Section IV

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

#### Article 82a

1. From ... [48 months after entry into force of this amending Directive], Member States shall ensure that, when making public any information pursuant to Article 68(1), Article 78(1) of this Directive, investment companies and management companies 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\*.

That information shall comply with all of the following requirements:

(a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;

- (b) the information shall be accompanied by all the following metadata:
- (i) all the names of the UCITS to which the information relates;
  - (ii) the legal entity identifier of the UCITS, 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];
  - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (v) metadata specifying whether the information includes personal data.
- (c) deleted
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 [ESAP Regulation].

3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority.

From ... [48 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 6(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 Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards the names and, where available, the legal entity identifier of the management companies, 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.

From ... [48 months after entry into force of this amending Directive], 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.

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

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

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

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

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

4a. If necessary, ESMA shall adopt guidelines that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>6</sup>

Article 7

**Amendment to Directive 2009/138/EC**

In Directive 2009/138/EC, the following Article 304b is inserted:

‘Article 304b

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

1. From ... [72 months after entry into force of this amending Directive], 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;

- (b) the information shall be accompanied by all the following metadata:
- (i) all the names of the insurance or reinsurance undertaking to which the information relates;
  - (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];
  - (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];
  - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurances or reinsurances acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].



3. From ... [72 months minus 1 day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to under 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.

From ... [72 months after entry into force of this amending Directive], the information referred to in Article 25a of this Directive shall be 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] shall be EIOPA. 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. 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 metadata as regards 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 ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 271(1) and Article 280(1) of this Directive 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] 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 metadata as regards 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.

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

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

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

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

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

4a. If necessary, EIOPA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>7</sup>

## Article 8

### Amendment to Directive 2011/61/EU

In Directive 2011/61/EU, the following Article 69b is inserted:

#### ‘Article 69b

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

1. From ... [72 months after entry into force of this amending Directive], the information referred to in Article 7(5), second subparagraph of this Directive shall be 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] shall be ESMA. 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 metadata as regards the 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 include the type of information, as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.
2. deleted

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 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 classified pursuant to Article 7(4) of that Regulation.

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

## Article 9

### Amendment to Directive 2013/34/EU

In Directive 2013/34/EU, the following Article 33a is inserted:

#### ‘Article 33a

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

1. From ... [48 months after entry into force of this amending Directive], Member States shall ensure that, when making public the management report, consolidated management report, including for both reports the information required in Article 8 of Regulation (EU) 2020/852, as well as the annual financial statements, consolidated financial statements, audit report, assurance opinion, sustainability reports and related assurance opinion, the statement referred to in Article 40a(2) fourth subparagraph, the report on payments to governments and the consolidated report on payments to governments pursuant to Article 30, Article 40d and Article 45 of this Directive, the undertakings referred to in Article 19a, Article 29a, and Article 40a submit that those statements and reports to the collection body referred to in paragraph 2a 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law or under national law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;

- (b) the information shall be accompanied by all the following metadata
- (i) all the names of the undertaking to which the information relates, including, where the reporting undertaking is an exempted subsidiary undertaking as referred to in Article 29a(4) second subparagraph, the name of the parent undertaking that reports information at group level;
  - (ii) the legal entity identifier of the undertaking and, where the reporting undertaking is an exempted undertaking as referred to in Article 29a(4), where available, the legal entity identifier of the parent undertaking that reports information at group level, 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];
  - (iiia) the industry sector(s) of the economic activities of the undertaking;
  - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
  - (v) metadata specifying whether the information includes personal data.
- (c) deleted

1(a) Where an undertaking has submitted the information referred to in paragraph 1 of this Article to an Officially Appointed Mechanism pursuant to Article 23a of Directive 2004/109/EC in order to make that information accessible on ESAP, that undertaking shall be deemed to have fulfilled its obligations under paragraph 1 of this Article, provided that this information complies with all requirements on metadata set out in paragraph 1 of this Article.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that undertakings acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
- 2a. From ... [48 months minus 1 day after entry into force of this amending Directive], 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.
3. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, the Commission shall be empowered to adopt implementing measures to specify:
- (a) any other metadata to accompany the information ;
  - (b) the structuring of data in the information;
  - (c) for which information a machine-readable format is required and which machine-readable format is to be used.
- 3a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 3, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>7</sup>

Article 10

**Amendment to Directive 2013/36/EU**

In Directive 2013/36/EU, the following Article 116a is inserted:

‘Article 116a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 68 and Article 131(12) of this Directive, is made accessible on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council\*. For that purpose, the collection body 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 natural person or institution 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.’

Article 11

**Amendment to Directive 2014/59/EU**

In Directive 2014/59/EU, the following Article 128a is inserted:

‘Article 128a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that, when making public any information pursuant to Article 26(1) and Article 45i(3) of this Directive, the relevant entity submit at the same time that information to the relevant collection body referred to in paragraph 3 for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation];
- (b) the information shall be accompanied by all of the following metadata:
  - (i) all the names of the relevant entity to which the information relates;
  - (ii) the legal entity identifier of the relevant entity, 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];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that entities acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus 1 day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to in 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.

- 3b. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 33a(8), Article 83(4), Article 35(1) and Article 112(1) is made accessible on ESAP established under Regulation (EU) XX/XXXX [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 resolution 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], it includes the metadata as regards the names and, where available, the legal entity identifier of the relevant institution, 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 information includes personal data.
- 3a. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 29(1) and Article 112(1) is made accessible on ESAP established under Regulation (EU) XX/XXXX [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], it includes the metadata as regards the names and, where available, the legal entity identifier of the relevant institution, 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 information includes personal data.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, EBA shall develop draft implementing technical standards to specify:
- (a) any other metadata to accompany the information ;
  - (b) the structuring of data in the information ;

- (c) for which information a machine-readable format is required and which machine-readable format is to be used.

Before developing the draft implementing technical standards, 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.

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

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

- 4a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>7</sup>

Article 12

**Amendment to Directive 2014/65/EU**

In Directive 2014/65/EU, the following Article 87a is inserted:

‘Article 87a

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

1. From ... [72 months after entry into force of this amending Directive], 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 accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation];
- (b) the information shall be accompanied by all the following metadata:
  - (i) all the names of the investment firm, market operator or issuer to which the information relates;
  - (ii) the legal entity identifier of the investment firm, market operator or issuer, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iii) the size of the investment firm, market operator or issuer by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that investment firms, market operators and issuers acquire the legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus 1 day after entry into force of this amending Directive] , for the purposes of making accessible on ESAP the information referred to in Article 27(3), Article 27(6), and Article 33(3), points (c), (d), and (f), 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.

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.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 71(1), Article 32(2) first subparagraph, and Article 52(2) 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] shall be the national competent authority. Member States shall ensure that this 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 metadata as regards 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, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.

From ... [72 months after entry into force of this amending Directive], the information referred to in Article 5(3), Article 18(10) fourth sentence, Article 58(1) point (a), and Article 59(3) shall be 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] 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 metadata as regards 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, the type of information as classified pursuant to Article 7(4) of that Regulation and whether the information includes personal data.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 29(3) is made accessible on ESAP established under Regulation (EU) XX/XXX [ESAP Regulation]. For that purpose, the collection body as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the public register. Member States shall ensure that this 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 metadata as regards the names and, where available, the legal entity identifier of the tied agent 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.

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

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

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

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

4a. If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

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

### Article 13

#### **Amendment to Directive (EU) 2016/97**

In Directive (EU) 2016/97, the following article 40a is inserted:

#### ‘Article 40a

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

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 32(1) and Article 32(2) of this Directive is made accessible on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation]. For that purpose, the collection body as defined in Article 2, point (2), of 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 Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards the names and, where available, the legal entity identifier of the entities 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.

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



Article 14

**Amendment to Directive (EU) 2016/2341**

In Directive (EU) 2016/2341, the following Article 63a is inserted:

‘Article 63a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that, when making public any information pursuant to Article 23(2), Article 29 and Article 30 of this Directive, IORPs 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;;
- (b) the information shall be accompanied by all the following metadata:
  - (i) all the names of the IORP to which the information relates;
  - (ii) the legal entity identifier of the IORP, 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];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that IORPs acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus one day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to in 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.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 48(4), is made accessible on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation]. For that purpose, the collection body as defined in Article 2, point (2), of 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 Regulation (EU) XX/XXXX [ESAP Regulation], include the metadata as regards the names and, where available, and the legal entity identifier of the person on whom the sanction or measure was imposed 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.

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

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

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

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

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

4a If necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>9</sup>

Article 15

**Amendment to Directive (EU) 2019/2034**

In Directive (EU) 2019/2034, the following Article 44a is inserted:

‘Article 44a

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

1. From ... [72 months after entry into force of this amending Directive], Member States shall ensure that, when making public any information pursuant to Article 44 of this Directive, investment firms or parent undertakings 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;
- (b) the information shall be accompanied by all the following metadata:
  - (i) all the names of the investment firm or parent undertakings to which the information relates;
  - (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];

- (iii) the size of the investment firm or parent undertaking by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that investment firms and parent undertakings acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus 1 day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to in 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.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Article 20 is made accessible on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation]. For that purpose, the collection body as 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], it includes the metadata as regards the names and, where available, the legal entity identifier of the investment firm 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.

4. For the purposes of paragraph 1, EBA in close cooperation with ESMA and EIOPA shall develop draft implementing technical standards to specify:

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

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

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

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

4a. If necessary, EBA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).<sup>7</sup>

Article 16

**Amendment to Directive (EU) 2019/2162**

In Directive (EU) 2019/2162, the following Article 29a is inserted:

‘Article 29a

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

1. From ... [72 months after entry into force of this amending Directive], Member States 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\*.

That information shall comply with all of the following requirements:

- (a) the information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation] or, where required under Union law, in a machine-readable format, as defined in Article 2, point (4), of Regulation (EU) XX/XXXX [ESAP Regulation] ;
- (b) the information shall be accompanied by all the following metadata:
  - (i) all the names of the credit institution permitted to issue covered bonds to which the information relates;
  - (ii) the legal entity identifier of the credit institution permitted to issue covered bonds, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

- (iii) the size of the credit institution permitted to issue covered bonds by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
- (v) metadata specifying whether the information includes personal data.

(c) deleted

2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. From ... [72 months minus 1 day after entry into force of this amending Directive], for the purposes of making accessible on ESAP the information referred to in 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.

From ... [72 months after entry into force of this amending Directive], Member States shall ensure that the information referred to in Articles 24, Article 26(1), point (b) and Article 26(1), point (c) 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] shall be the competent authority. Member States shall ensure that this information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], it includes the metadata as regards the names and, where available, the legal entity identifier of the credit institution permitted to issue covered bonds 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.



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

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

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

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

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

4a. If necessary, EBA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, point (a), is correct.

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

## Article 17

### Transposition

1. Member States shall adopt and publish by ... (OJ: 24 months 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.
2. By way of derogation from the first paragraph Member States shall adopt and publish (OJ: 18 months after the date of entry into force of this Directive) at the latest the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, 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.

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.

Article 18

**Entry into force**

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

Article 19

**Addressees**

This Directive is addressed to the Member States.

Done at Brussels,

For the European Parliament

The President

For the Council

The President