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

date of receipt: 21 April 2026

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

No. Cion doc.: C(2026) 2503 annex

Subject: ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... supplementing Regulation (EU) 2024/3005 of the European Parliament and of the Council with regard to regulatory technical standards specifying the elements of ESG rating products to be disclosed to the public and to users of ESG ratings, rated items and issuers of rated items

Delegations will find attached document C(2026) 2503 annex.

Encl.: C(2026) 2503 annex



Brussels, 21.4.2026
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ANNEX

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Commission Delegated Regulation (EU) .../...

supplementing Regulation (EU) 2024/3005 of the European Parliament and of the Council with regard to regulatory technical standards specifying the elements of ESG rating products to be disclosed to the public and to users of ESG ratings, rated items and issuers of rated items

ANNEX

The order of presentation of the elements to be disclosed pursuant to Annex III, point 1, of Regulation (EU) 2024/3005

	Annex III, point 1, of Regulation (EU) 2024/3005	This Delegated Regulation
Rating Product Disclosures	Point (f)	Article 3(1)
	Point (g)	Article 3(2)
	Point (h)	N/A
	Point (i)	N/A
	Point (j)	N/A
	Point (o)	Article 3(3)
	Point (p)	Article 3(3)
General Methodological Disclosures	Point (a)	Article 4(1)
	Point (b)	Article 4(2)
	Point (c)	Article 4(3)
	Point (e)	Article 4(4)
	Point (k)	N/A
Limitations in data sources, methodologies and information	Point (m)	Article 5
	Point (q)	Article 5
Organisational Disclosures	Point (d)	Article 6(1)
	Point (l)	Article 6(2)
	Point (n)	Article 6(3)