

Brussels, 27 May 2026
(OR. en)

9719/26
ADD 1

EF 161
ECOFIN 675
DELECT 92

COVER NOTE

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

date of receipt: 26 May 2026

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

No. Cion doc.: C(2026) 3334 annex

Subject: ANNEXES 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 information to be included in the application for
authorisation as an ESG rating provider and in the application for
recognition of an ESG rating provider

Delegations will find attached document C(2026) 3334 annex.

Encl.: C(2026) 3334 annex



Brussels, 26.5.2026
C(2026) 3334 final

ANNEXES 1 to 5

ANNEXES

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 information to be included in the application for authorisation as an ESG rating provider and in the application for recognition of an ESG rating provider

ANNEX I

DOCUMENT REFERENCES

The information to be provided in an application for authorisation or recognition under Annexes II, III, IV and V shall be accompanied by the following table completed as appropriate:

Relevant Annex to this Regulation	Document reference number	Title of the document	Chapter, section or page of the document where the information is provided or reason why the information is not provided
...			
...			
...			
...			

ANNEX II

INFORMATION TO BE PROVIDED IN AN APPLICATION FOR AUTHORISATION OR RECOGNITION

Part A - General Information

- (a) full name of the applicant;
- (b) address of the registered office of the applicant within the Union [Member State, city, street address, postal code] or address of the registered office of the applicant outside the Union [country, city, street address, postal code], as relevant;
- (c) hyperlink to the applicant's website;
- (d) where available, the applicant's legal entity identifier (LEI) number.

Part B – Contact person details

- (a) name;
- (b) title;
- (c) address;
- (d) e-mail address;
- (e) telephone number.

Part C – Legal status

Proof of the legal status of the applicant, such as an excerpt from the relevant commercial or court register or other equivalent evidence.

Part D – Ownership structure

- (a) articles of association of the applicant;
- (b) ownership structure of the applicant, specifying:
 - (i) the percentage of capital;
 - (ii) nature of the holding (direct or indirect);
 - (iii) percentage of the voting rights of relevant owners;
- (c) a chart setting out the ownership links between the applicant, its parent undertaking(s) and its subsidiaries, with all undertakings included in the chart identified by their full legal name.

Part E - Activities

For each undertaking included in the chart referred to in point (c) of Part D) that carries out ESG rating activities or any of the activities listed in Article 16(1) of Regulation (EU) 2024/3005:

- (a) the type of activity carried out, indicating whether it is an ESG rating activity or any of the activities listed in Article 16(1), of Regulation (EU) 2024/3005;
- (b) where applicable, the name of the competent authority responsible for supervising the activity concerned.

Part F - Senior management

- (a) an organisational chart detailing the applicant's organisational structure, including a clear identification of the role, duties and responsibilities for each member of senior management.
- (b) for each member of senior management:
 - (i) name;
 - (ii) place of birth;
 - (iii) date of birth;
 - (iv) role within the senior management of the applicant;
 - (v) curriculum vitae showing at least the level of qualification, experience and training;
 - (vi) a proof of the absence of criminal records relating to money laundering, terrorist financing, provision of financial services or data services, acts of fraud or embezzlement, through an official certificate.

For the purposes of point (b)(vi), where such a certificate is not available in the country concerned, a self-declaration of good repute and the authorisation to ESMA to request from the authorities concerned information on whether that member has been convicted of a criminal offence in connection with money laundering, terrorist financing, the provision of financial services or data services or in relation to acts of fraud or embezzlement.

Part G - Staffing resources

- (a) the number of rating analysts who are directly involved in ESG rating activities and a summary of their overall industry experience, level of training and level of seniority;
- (b) excluding the staff referred to in point (a), the number of employees and other persons working for the applicant that are directly involved in ESG rating activities together with a summary of industry experience, level of training and level of seniority by area of responsibility, and that are engaged in any of the following:
 - (i) the development and review of methodologies;
 - (ii) the collection and analysis of data;
 - (iii) the development, implementation and maintenance of the information technology systems, resources, internal policies and procedures of the ESG rating provider necessary to comply with Regulation (EU) 2024/3005.

In order to streamline the application process, the information provided should be at the level of the team or group of persons performing the activities.

Part H - Expected market coverage

- (a) the number of ESG rating products that the applicant intends to provide in the Union.
- (b) for each ESG rating product that the applicant intends to provide in the Union:
 - (i) the name of that product;
 - (ii) a description of that product;
 - (iii) the number or expected number of rated items covered.

Part I - Procedures and methodologies of ESG ratings

- (a) for each ESG rating product indicated pursuant to Part H, a description of applicable procedures and methodologies to issue ESG ratings, including information on:
 - (i) whether the applicant expects to use information disclosed under Regulation (EU) 2019/2088 of the European Parliament and of the Council¹ and Directive 2013/34/EU of the European Parliament and of the Council²;
 - (ii) whether the applicant expects to use methodologies that are based on scientific evidence and takes into account the targets and objectives of the Paris Agreement or any other relevant international agreements;
- (b) procedures for the review of ESG ratings;
- (c) procedures for the review of ESG rating methodologies.

Part J - Policies or procedures to identify, manage and disclose conflicts of interest

The policies or procedures implemented by the applicant to identify, manage and disclose any conflicts of interest as referred to in Article 15 of Regulation (EU) 2024/3005, including the following information:

- (a) a description of internal reporting channels for receiving and handling information provided by persons reporting actual or potential breaches of the independence principle and of measures ensuring the protection of such persons' identity;
- (b) the review and approval process for the onboarding of new clients, employee personal account dealing, external business activities and the acceptance of gifts and hospitality;
- (c) the criteria to determine the remuneration of the persons referred to in Part G;
- (d) the terms of reference for the management body.

Part K - Outsourcing arrangements

Where applicable, documents and information related to any existing or planned outsourcing arrangements for activities covered by Regulation (EU) 2024/3005, including:

- (a) the outsourcing policy or other documents demonstrating compliance with the requirements of Annex II, point 2, of Regulation (EU) 2024/3005;
- (b) a copy of any existing outsourcing agreements.

Part L – Other activities, including expected endorsements

Where applicable, information about the applicant's other commercial activities, including:

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2088/oj>).

² 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, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

- (a) the name and description of any other business activities carried out by the applicant, or which the applicant intends to carry out;
- (b) where applicable, the name of the competent authority responsible for supervising the activities referred to in point (a).

Part M – Specific measures to be implemented by the applicant

- (a) for any of the activities referred to in Article 16(1), points (c), (d) and (f), of Regulation (EU) 2024/3005, information regarding the specific measures that the applicant has put in place in accordance with [RTS on Separation of Business]:
- (b) an explanation as to why the measures referred to in point (a) are deemed sufficient by the applicant.

Part N – Previous ESG rating activities

Where applicable, information about previous ESG rating activities, including:

- (a) any relevant licences held, indicating their periods of validity;
- (b) any ESG rating products previously provided which are not indicated under Part H;
- (c) the name of the legal entity under which such activities were carried out;
- (d) where applicable, the name of the authority responsible for supervising such activities.

ANNEX III

SPECIFIC, ADDITIONAL INFORMATION IS TO BE PROVIDED IN AN APPLICATION FOR RECOGNITION OF ESG RATING PROVIDERS ESTABLISHED OUTSIDE THE UNION

Part A - Legal representative in the Member State of reference

With respect to the legal representative referred to in Article 12(3) of Regulation (EU) 2024/3005:

- (a) full name;
- (b) the legal entity identifier (LEI), where available;
- (c) articles of incorporation, articles of association or other constitutional documents;
- (d) information on whether it is supervised and the name of the supervisory authority;
- (e) written confirmation of the authority of the legal representative to act on behalf of the ESG rating provider in accordance with Article 12(3) of Regulation (EU) 2024/3005;
- (f) the name, title, address, email address and telephone number of a contact person within the legal representative.

Part B – Information on compliance measures

With respect to compliance with the requirements of Regulation (EU) 2024/3005, ESG rating providers shall provide:

- (a) an assessment by the legal representative of the adequacy of the measures put in place by the ESG rating provider;
- (b) a description of the measures put in place by the legal representative to monitor compliance on an on-going basis.

Part C - Information on turnover

For each of the last three consecutive years:

- (a) a copy of the ESG rating provider's annual financial reports, for the last three consecutive years, including individual and consolidated financial statements, where applicable.
- (b) the audit reports on the annual and consolidated financial statements referred to in point (a), where those are subject to independent external audits;
- (c) where no audit reports as referred to in point (b) are available, an assessment by an independent external auditor or a certification of the competent authority of the third country where the ESG rating provider is established, of the annual net turnover of all of its activities.

Part D – Information on ESG ratings intended to be distributed in the Union

The list, in .csv format, of actual or prospective ESG ratings which at the date of application are intended for publication or distribution in the Union.

Part E – Information on activities outside the Union

Where applicable, with respect to the ESG rating provider's activities outside the Union:

- (a) name of third country competent authority responsible for its supervision;
- (b) address of that third country competent authority;
- (c) activity for which the ESG rating provider is licenced or supervised;
- (d) respective dates for which the ESG rating provider has been licensed or supervised.

ANNEX IV

SPECIFIC, ADDITIONAL INFORMATION IS TO BE PROVIDED IN THE CONTEXT OF THE ENDORSEMENT OF ESG RATINGS

Indication of whether the ESG rating provider is requesting authorisation to endorse ESG ratings provided by an ESG rating provider established outside the Union as referred to in Article 11(1), point (a), of Regulation (EU) 2024/3005, and where so, for each expected endorsement:

- (a) the name, and where available, the legal entity identifier (LEI), of the legal entities from which the ESG ratings will be endorsed;
- (b) the information required under Part H, Annex II of this Regulation for each ESG rating product to be endorsed;
- (c) objective reasons for the endorsement of each ESG rating product;
- (d) the measures put in place by the ESG rating provider to ensure compliance with Article 11(1) of Regulation (EU) 2024/3005.

ANNEX V

SPECIFIC, ADDITIONAL INFORMATION IS TO BE PROVIDED IN IN THE CONTEXT OF PROVISION OF BENCHMARKS

An indication of whether the ESG rating provider is requesting to be authorised to provide benchmarks in accordance with Article 16(3) of Regulation (EU) 2024/3005 and, where so:

- (a) the specific measures referred to that the applicant has put in place in accordance with Article 3 of [RTS on Separation of Business];
- (b) an assessment as to why the applicant deems the measures referred to in point (a) to be sufficient;
- (c) information on whether the ESG Rating Provider provides or intends to provide benchmarks that pursue sustainability objectives, in particular EU Climate Transition Benchmarks as defined in Article 3, point (23a), of Regulation (EU) 2016/1011 of the European Parliament and of the Council³, or a EU Paris-aligned Benchmark, as defined in Article 3, point (23b), of that Regulation.

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/1011/oj>).