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A9-0023/ 001-001

AMENDMENTS 001-001

by the Committee on Economic and Monetary Affairs

Report

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A9-0023/2023

Amending certain Directives as regards the establishment and functioning of the European single access point (ESAP)

Proposal for a directive (COM(2021)0724 – C9-0437/2021 – 2021/0379(COD))

Amendment 1

AMENDMENTS BY THE EUROPEAN PARLIAMENT*

to the Commission proposal

2021/0379 (COD)

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)

* Amendments: new or amended text is highlighted in bold italics; deletions are indicated by the symbol **■**.

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 Committee¹,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) In the Capital Markets Union (CMU) Action Plan², 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 Strategy³ sets 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 Economy⁴, 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 Deal⁵.
- (2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]⁶ 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***

¹ OJ C [...], [...], p. [...].

² Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final.

³ 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.

⁴ 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.

⁵ 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.

⁶ [OP: Please insert corresponding footnote: full title and OJ reference].

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.

- (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.
- (5) For the functioning of ESAP, collection bodies should be designated to collect from the entity the information in relation to financial services capital markets and sustainability. In the absence of a collection body already established under Union law, Member States shall designate one of the Officially Appointed Mechanism established under Directive 2004/109/EC of the European Parliament and of the Council¹ to collect and store the information, and notify the European Securities and Markets Authority (ESMA) accordingly. That Officially Appointed Mechanism should act as a collection body as defined in Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation] and should carry out the specific tasks set out in that Regulation. Where a European Supervisory Authority or a competent authority is required under Union law to draw-up and publish on its website information on the entities and their financial products in relation to financial services, capital markets and sustainability, that authority should act as a collection body as defined Article 2, point (2) of Regulation (EU) XXXX/XXX [ESAP Regulation]. That authority should publish the information in a data extractable format, include the names and, where available, the legal entity identifier of the entity, and specify the type of information.
- (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

¹ Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38).

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 consult the European Financial Reporting Advisory Group (EFRAG) on the development of those draft standards. All such standards should seek to make ESAP future-proof and allow for the possibility of potential global interoperability in the future, and therefore should draw upon global standards and best practices, where relevant.***

- (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.***
- (8) Entities should be held responsible for the information ***and accompanying metadata*** they submit to the collection bodies. Ensuring data integrity and credibility of the source would protect the entities from undue alteration of their information, and build public trust in ESAP. To that purpose, documents submitted by entities to the collection bodies should be allowed to be accompanied by a qualified electronic seal included by the reporting entity on the information submitted to the collection bodies where such seal is required, in accordance with the specifications set out in Regulation (EU) XXXX/XXX [ESAP Regulation].
- (9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725¹ and delivered an opinion on [insert date]².
- (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:

¹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

² OJ C [...], [...], p. [...].

- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate¹;
- Directive 2004/25/EC on takeover bids²;
- 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 market³ ;
- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts⁴;
- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies⁵;
- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)⁶;
- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)⁷;
- Directive 2011/61/EU on Alternative Investment Fund Managers⁸;

¹ Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1).

² 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).

³ 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).

⁴ 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).

⁵ 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).

⁶ 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).

⁷ 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).

⁸ 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 undertakings¹;
- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms² ;
- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms³ ;
- Directive 2014/65/EU on markets in financial instruments⁴ ;
- Directive (EU) 2016/97 on insurance distribution⁵ ;
- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)⁶ ;
- Directive (EU) 2019/2034 on the prudential supervision of investment firms⁷ ;
- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision⁸ ;

¹ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

² 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).

³ 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).

⁴ 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).

⁵ 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).

⁶ 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).

⁷ 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).

⁸ 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).

- ***Directive (EU) .../... on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937¹ +;***
- ***Directive (EU) .../... establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012² +,***

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 1 January **2027**, 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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (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];

¹ ***Directive (EU) .../... of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (OJ ...).***

⁺ OJ: Please insert in the text the number of the Directive in document PE-CONS .../23 (2022/0051(COD)) and in the corresponding footnote - the number, date of adoption and publication reference of that Directive.

² ***Directive (EU) .../... of the European Parliament and of the Council of ... establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012 (OJ ...).***

⁺ OJ: Please insert in the text the number of the Directive in document PE-CONS .../23 (2021/0296(COD)) and in the corresponding footnote - the number, date of adoption and publication reference of that Directive.

- (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information *may* be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
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. By 31 December **2026**, for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms as defined in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
 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.

To ensure consistency with the digital mark-up of sustainability information, ESMA shall consult EFRAG on the development of draft implementing standards pertaining to the disclosure of sustainability information. 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 guidance for entities to ensure that the metadata submitted in accordance with Article 4, point (a), is relevant.***

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic

transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257, 28.8.2014, p. 73*).’.

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 1 January **2026**, Member States shall ensure that, when making public an information pursuant to Article 4(2), point (c), Article 5(4), Article 6(1), Article 6(2) and Article 9(5) of this Directive, companies submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (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];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information **may** be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1, point (b)(ii) of this Article, Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
 3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority designated pursuant to Article 4(1) of this Directive.

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

- (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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257, 28.8.2014, p. 73*).’

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 1 January **2025**, Member States shall ensure that, when disclosing the regulated information pursuant to Article 21 (1) of this Directive, the issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent shall at the same time submit that regulated information to the relevant collection body referred to in 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, in a machine-readable format, as defined in Article 2, point (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (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];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information *may* be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.

2. For the purposes 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 1 January **2025**, for the purposes of making accessible on ESAP the information referred to in Article 29(1), the collection bodies as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authorities. That information shall be prepared in a data extractable format as defined in Article 2 (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the issuer, as specified pursuant to Article 7(4) of that Regulation, and include the type of information, as classified pursuant to Article 7(4) of that Regulation.

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 audit report referred to in Article 4(4), third subparagraph, and the assurance report on sustainability reporting referred to in Article 4(4), fifth subparagraph;***
- (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.

ESMA shall submit by ... [three years after the date of entry into force of this amending Directive] the draft implementing technical standards referred to in the first subparagraph to the Commission.

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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’.

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

* Regulation (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 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 1 January **2026**, Member States shall ensure that, when making public any information pursuant to Article 3g(1), Article 3h(1), Article 3h(2), Article 3j(1), Article 3j(2), Article 9a(7), Article 9b(5), Article 9c(2), Article 9c(7), and Article 14(2) of this Directive, companies submit at the same time that information to the collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (b) the information shall be accompanied by all of the 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];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information **may** be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii), Member States shall require companies to acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].

3. By 31 December **2025**, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
4. For the purposes of ensuring an efficient collection and administration of the information submitted in accordance with paragraph 1, points (a) and (b), ESMA shall develop draft implementing technical standards to specify:
 - (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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’.

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 1 January **2027**, Member States shall ensure that, when making public any information pursuant to Article 68(1)■, Article 78(1) of this Directive, UCITS submit that information at the same time to the relevant collection body referred to in

paragraph 3 of this Article on for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (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) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information *may* be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
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 ESMA.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 6(1), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ***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 names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 99b(1), the collection body as defined in Article 2, point (2), of the Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of the Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4) of that Regulation, and include the type of information as classified pursuant to Article 7(4) of that Regulation.

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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257, 28.8.2014, p. 73*).’

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 1 January **2027**, Member States shall ensure that, when making public any information pursuant to Article 51(1) and Article 256(1) of this Directive, insurance or reinsurance undertakings submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;

- (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) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information may be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council ***

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurances or reinsurances acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to under paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 25a and Article 52(2) of this Directive, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EIOPA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of that Regulation and the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 271(1) and Article 280(1) of this Directive, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4) of that Regulation and the type of information as classified pursuant to Article 7(4) of that Regulation.

4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EIOPA shall develop draft implementing technical standards to specify:
- (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. *As regards the information to be made public pursuant to Article 51(1), EIOPA shall submit the draft implementing technical standards by ... [three years after the date of entry into force of this amending Directive].* 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**.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’.

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 1 January **2027**, Member States shall ensure that, when making public the information pursuant to Article 7(5) of this Directive, competent authorities submit at the same time that information to the collection body defined in paragraph 2 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX [ESAP Regulation] of the European Parliament and of the Council*.

2. For the purposes of paragraph 1, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA.

From 1 January 2027, that information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include names and – where available - the legal entity identifier of the AIFM and the list of AIFs managed or marketed as specified pursuant to Article 7(4) of that Regulation, and the type of information as specified pursuant to Article 7(4) of that Regulation.

* 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 9 **Amendment to Directive 2013/34/EU**

Directive 2013/34/EU is amended as follows:

(-1) the following Article 29d is inserted:

‘Article 29d

Single electronic reporting format

- 1. Undertakings subject to the requirements of Article 19a of this Directive shall prepare their financial statements and management report in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815* and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format specified in that Delegated Regulation.**
- 2. Parent undertakings subject to the requirements of Article 29a of this Directive shall prepare their consolidated financial statements and consolidated management report in the electronic reporting format specified in Article 3 of Delegated Regulation (EU) 2019/815 and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format specified in that Delegated Regulation.**

*** Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143 29.5.2019, p. 1).’.**

(1) the following Article 33a is inserted:

‘Article 33a

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

1. From 1 January **2026**, Member States shall ensure that, when making public the duly approved annual financial statements, management *and sustainability* reports, consolidated financial statements, consolidated management report, audit report and the report on payments to governments pursuant to Article 30, **Article 40a** and Article 42 of this Directive, the undertakings referred to in Article 19a, **Article 29a, and, as from 2028, Article 40a** submit that duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments to the collection body referred to in paragraph 3 of this Article in order to make that information accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (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 applicable the name of the subsidiaries identified pursuant to Article 29a(4)***;
 - (ii) the legal entity identifier of the undertaking, ***and where applicable in the case of a parent undertaking the legal entity identifier of its subsidiaries***, 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];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) For the purposes of paragraph 1(b)(ii), undertakings shall acquire the legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation] and the type of information.
2. By 31 December **2025**, for the purposes of paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
 3. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), the Commission shall be empowered to adopt implementing measures to specify:
 - (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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*). ’.

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 1 January **2027**, Member States shall ensure that, when making public any information pursuant to Article 68 and Article 131(12) of this Directive, the institutions submit at the same time that information to the collection body referred to in paragraph 3 of this Article time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all the following metadata:
- (i) all the names of the institution submitting to which the information relates;
 - (ii) the legal entity identifier of the institution, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the institution by category , as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].

3. For the purposes of making accessible on ESAP the information referred to in paragraph 1, the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority.
4. For the purposes of paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:
 - (a) any 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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*). ’.

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 1 January **2027**, Member States shall ensure that, when making public any information pursuant to Article 26(1), Article 29(1), Article 33a(8), Article 35(1), Article 45i(3), Article 83(4), Article 111(2) point (a), and Article 112(1) of this Directive, the relevant entities submit to the relevant collection body referred to in paragraph 3 at the same time for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all of the following metadata:

- (i) all the names of the relevant entity submitting 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) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information *may* be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that institutions acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:
- (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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172*, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257*, 28.8.2014, p. 73).’.

Article 12
Amendment to Directive 2014/65/EU

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

‘Article 87a

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

1. From 1 January **2027**, 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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all the following metadata:
 - (i) all the names of the investment firm or market operator to which the information relates;
 - (ii) the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the investment firm or market operator by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information **may** be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that entities acquire a legal entity identifier as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to in paragraph 1 Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 71(1), Article 32(2) first subparagraph, and Article 52(2), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the national competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the investment firm or market operator as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 5(3), Article 18(10) fourth sentence, Article 58(1) point (a), and Article 59(3), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be ESMA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and, where available, the legal entity identifier of the investment firm or market operator as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 29(3), the collection body as defined in Article 2 (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the public register. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and the legal entity identifier of the tied agent as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

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 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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257, 28.8.2014, p. 73*).’

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 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 32(1) and Article 32(2) of this Directive, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the name and - where available - the legal entity identifier of the entity as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.

* 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 1 January **2027**, Member States shall ensure that, when making public any information pursuant to Article 23 (2) and Article 29 of this Directive, IORP submit at the same time that information to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
 - (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) the specific period for which the information is to be made publicly available on ESAP, where relevant.
 - (c) the information *may* be accompanied by a qualified electronic seal as defined in in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that IORP acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 30 and 48(4), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and the legal entity identifier of the investment firm as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.
4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EIOPA shall develop draft implementing technical standards to specify:

- (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.

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

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’.

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 1 January 2026, Member States shall ensure that, when making public any information pursuant to Article 44 of this Directive, investment firms submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (b) the information shall be accompanied by all the following metadata:

- (i) all the names of the investment firm to which the information relates;
 - (ii) the legal entity identifier of the investment firm, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iii) the size of the investment firm by category, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (iv) the type of information, as classified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];
 - (v) the specific period for which the information is to be made publicly available on ESAP, where relevant.
- (c) the information *may* be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that investment firms acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.
- From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Article 20, the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be EBA. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and the legal entity identifier of the investment firm as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.
4. For the purposes of paragraph 1, points (a) and (b), EBA in close cooperation with ESMA and EIOPA shall develop draft implementing technical standards to specify:
- (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.

* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56–83).

** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (*OJ L 172, 26.6.2019, p. 56*).

*** Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (*OJ L 257, 28.8.2014, p. 73*).’.

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 1 January **2027**, Member State shall ensure that, when making public any information pursuant to Article 14 of this Directive, credit institutions permitted to issue covered bonds submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for accessibility on ESAP established pursuant to Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council*.

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 (13), of Directive (EU) 2019/1024 of the European Parliament and of the Council**;
- (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 institutions 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 institutions 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) the specific period for which the information is to be made publicly available on **ESAP**, where relevant.
 - (c) the information **may** be accompanied by a qualified electronic seal as defined in Article 3, point (27), of Regulation (EU) No 910/2014 of the European Parliament and of the Council***.
2. For the purposes of paragraph 1(b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds acquire a legal entity identifier as specified pursuant to Article 7(4) of the Regulation (EU) XX/XXXX [ESAP Regulation].
 3. By 31 December **2026**, for the purposes of making accessible on ESAP the information referred to in paragraph 1, Member States shall designate one of the officially appointed mechanisms referred to in Article 21, point (2) of Directive 2004/109/EC as the collection body defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] and notify ESMA thereof.

From 1 January **2027**, for the purposes of making accessible on ESAP the information referred to in Articles 24, Article 26(1), point (b) and Article 26(1), point (c), the collection body as defined in Article 2, point (2), of Regulation (EU) XX/XXXX [ESAP Regulation] shall be the competent authority. That information shall be prepared in a data extractable format as defined in Article 2, point (3), of Regulation (EU) XX/XXXX [ESAP Regulation], include the names and the legal entity identifier of the credit institution permitted to issue covered bonds as specified pursuant to Article 7(4) of that Regulation, and the type of information as classified pursuant to Article 7(4) of that Regulation.
 4. For the purposes of ensuring an efficient collection and administration of data submitted in accordance with paragraph 1, points (a) and (b), EBA shall develop draft implementing technical standards to specify:
 - (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.

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

****** Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (OJ L 172, 26.6.2019, p. 56).

******* Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).’

Article 17

Transposition

1. Member States shall adopt and publish by ... ***[12 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.

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