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*Plenary sitting*

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**A9-0023/2023**

6.2.2023

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## **REPORT**

on the 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  
(COM(2021)0724 – C9-0437/2021 – 2021/0379(COD))

Committee on Economic and Monetary Affairs

Rapporteur: Pedro Silva Pereira

Rapporteur for the opinion of associated committees pursuant to Rule 57 of the  
Rules of Procedure:  
Karen Melchior, Committee on Legal Affairs

### ***Symbols for procedures***

- \* Consultation procedure
- \*\*\* Consent procedure
- \*\*\*I Ordinary legislative procedure (first reading)
- \*\*\*II Ordinary legislative procedure (second reading)
- \*\*\*III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

### ***Amendments to a draft act***

#### **Amendments by Parliament set out in two columns**

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

#### **Amendments by Parliament in the form of a consolidated text**

New text is highlighted in ***bold italics***. Deletions are indicated using either the ***■*** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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## DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

**on the 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**

**(COM(2021)0724 – C9-0437/2021 – 2021/0379(COD))**

**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2021)0724),
  - having regard to Article 294(2) and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0437/2021),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the opinion of the European Central Bank of 7 June 2022<sup>1</sup>,
  - having regard to the opinion of the European Economic and Social Committee of 23 March 2022<sup>2</sup>,
  - having regard to Rules 57 and 59 of its Rules of Procedure,
  - having regard to the opinion of the Committee on Legal Affairs,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0023/2023),
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>1</sup> OJ C 307, 12.8.2022, p. 4.

<sup>2</sup> OJ C 290, 29.7.2022, p. 58.

## Amendment 1

### AMENDMENTS BY THE EUROPEAN PARLIAMENT\*

to the Commission proposal

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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)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Economic and Social Committee<sup>3</sup>,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) In the Capital Markets Union (CMU) Action Plan<sup>4</sup>, the Commission proposed to improve public access to entities' financial and non-financial information by building a European Single Access Point (ESAP). The Commission Digital Finance Strategy<sup>5</sup> 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

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

<sup>3</sup> OJ C [...], [...], p. [...].

<sup>4</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final.

<sup>5</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A digital finance strategy for the EU, 24.09.2020, COM/2020/591 final.

for Financing the Transition to a Sustainable Economy<sup>6</sup>, the Commission placed sustainable finance at the heart of the financial system as a key means to achieve the green transition of the EU economy, as part of the Green Deal<sup>7</sup>.

- (2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]<sup>8</sup> in order to enable an easy access to data for decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Rolling out common European data spaces in crucial sectors, including the financial sector, would serve that purpose. The financial world is expected to undergo a digital transformation in the coming years, and the Union should support this, in particular by promoting data-driven finance. ***Ensuring easier access to public information is also crucial in order to increase opportunities for the growth of small and medium-sized businesses and for visibility and innovation, including easier access to information provided on a voluntary basis.*** Furthermore, putting sustainable finance at the heart of the financial system is a key means to achieving a green transition of the Union economy. For the green transition to succeed through sustainable finance, it is essential that information related to the sustainability ***and social governance*** of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial ■, non-financial ***and ESG-related*** information on natural or legal persons (***‘entities’***) required to make information public, or ***publicly disclosing such*** information about their economic activities to a collection body on a voluntary basis ■ needs to be improved. An efficient means to do so at Union level is to establish a centralised platform, ESAP, giving electronic access to all relevant information.
- (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

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<sup>6</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Strategy for financing the transition to a sustainable economy, 06.07.2021, COM/2021/390 final.

<sup>7</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, The European green deal, 11.12.2019, COM/2019/640 final.

<sup>8</sup> [OP: Please insert corresponding footnote: full title and OJ reference].

shall designate one of the Officially Appointed Mechanism established under Directive 2004/109/EC of the European Parliament and of the Council<sup>9</sup> 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 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.***

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<sup>9</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38).



- (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) 2018/1725<sup>10</sup> and delivered an opinion on [insert date]<sup>11</sup>.
- (10) Since the objective of this Directive, namely to harmonise the disclosure requirements for the public information that should be accessible through ESAP, cannot be sufficiently achieved by the Member States and can therefore, by reason its scale or effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (11) The following Directives should therefore be amended accordingly:
- Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate<sup>12</sup>;
  - Directive 2004/25/EC on takeover bids<sup>13</sup>;
  - Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market<sup>14</sup> ;

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<sup>10</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

<sup>11</sup> OJ C [...], [...], p. [...].

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

<sup>13</sup> Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).

<sup>14</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38).

- Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts<sup>15</sup>;
- Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies<sup>16</sup>;
- Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)<sup>17</sup>;
- Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)<sup>18</sup>;
- Directive 2011/61/EU on Alternative Investment Fund Managers<sup>19</sup>;
- Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings<sup>20</sup>;
- Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms<sup>21</sup>;

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<sup>15</sup> Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).

<sup>16</sup> Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).

<sup>17</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

<sup>18</sup> Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).

<sup>19</sup> Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

<sup>20</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

<sup>21</sup> Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC Text with EEA relevance (OJ L 176, 27.6.2013, p. 338).

- Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms<sup>22</sup>;
- Directive 2014/65/EU on markets in financial instruments<sup>23</sup>;
- Directive (EU) 2016/97 on insurance distribution<sup>24</sup>;
- Directive (EU) 2016/2341 on the activities and supervision of institutions for occupational retirement provision (IORPs)<sup>25</sup>;
- Directive (EU) 2019/2034 on the prudential supervision of investment firms<sup>26</sup>;
- Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision<sup>27</sup>;
- ***Directive (EU) .../... on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937***<sup>28+</sup>;
- ***Directive (EU) .../... establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives***

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<sup>22</sup> Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).

<sup>23</sup> Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).

<sup>24</sup> Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19).

<sup>25</sup> Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).

<sup>26</sup> Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU (OJ L 314, 5.12.2019, p. 64).

<sup>27</sup> Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU (OJ L 328, 18.12.2019, p. 29).

<sup>28</sup> ***Directive (EU) .../... of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (OJ ...).***

<sup>+</sup> 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.

**2002/47/EC, 2004/25/EC, 2009/138/EC, (EU) 2017/1132 and Regulations (EU) No 1094/2010 and (EU) No 648/2012<sup>29+</sup>,**

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];
  - (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\*\*\*.

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<sup>29</sup> ***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 ...).***

<sup>+</sup> 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.

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.***

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

\*\* 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.

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

\*\* 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.***

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\* Regulation (EU) XX/XXXX of the European Parliament and of the Council establishing a European Single Access Point (ESAP) providing centralised access to



information that is publicly available in relation to financial services, capital markets and sustainability (OJ L [...], [...], p. [...]).

**\*\*** 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.

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

#### ***Article 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.

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

\*\* 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.

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

\*\* 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**.

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

\*\* 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.

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

**Article 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.**

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\* **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 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.

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

\*\* 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.

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

\*\* 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.

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

\*\* 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.

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

### ***Article 14*** **Amendment to Directive (EU) 2016/2341**

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

#### **‘Article 63a**

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

1. From 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 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.

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

\*\* 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.

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

**\*\*** 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*

## **OPINION OF THE COMMITTEE ON LEGAL AFFAIRS**

for the Committee on Economic and Monetary Affairs

on the 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

(COM(2021)0724 - C9-0437/2021 – 2021/0379(COD))

Rapporteur for opinion: Pascal Durand

### **SHORT JUSTIFICATION**

The financial sectors as well as companies are undergoing an ever-faster digital transformation. The European Union intends to support this development by facilitating access to data and documents made mandatory by the creation of new reporting standards. It is essential that information on corporate sustainability be part of this transparency effort so that not only investors but also consumers are better informed when making investment or purchasing decisions. An effective way to achieve this is to create a 'European Single Access Point' or 'ESAP', which should facilitate access to financial and sustainability information, and should have the ability to process this data by machines, where possible.

The JURI Rapporteur for opinion proposes to amend the ESAP Regulation and the Omnibus Directives and Regulations by focusing first and foremost on the aspects relating to the format and transmission of sustainability data, in particular when the Corporate Sustainability Reporting Directive (CSRD) introduces new reporting obligations.

In order to ensure a smooth treatment of the information received or compiled by the collection bodies and made available on ESAP, the Regulation lays down certain requirements that specify the format of this information and a first list of metadata to be provided.

It is important that some sustainability information, for example climate transition plans or certain information on corporate governance, be not only available online within the digitised management reports but accessible through the ESAP search tool as metadata. Similarly, the level of assurance of sustainability audit engagements – limited or reasonable – is important for judging the robustness of the data provided by companies and the progress they make towards achieving a level of sustainability reporting that is equivalent to that of financial reporting. This information should therefore be integrated into the search tool by means of a specific metadata.

To facilitate timely retrieval and extraction of data, it will be necessary to design the features of the programming interface and to develop a list of digital tags and metadata to be implemented in addition to those already required by the proposed Regulation. To this end,

the Joint Committee of the European Supervisory Authorities (ESAs, i.e., ESMA, EBA and EIOPA) will be responsible for developing draft technical standards. Given the central role of the European Financial Reporting Advisory Group (EFRAG) in the development of sustainability reporting standards, it should be involved in the selection and development of these new features, in particular when it comes to defining the requirements for accessibility formats for sustainability information and the choice of machine-readable tags within management reports.

In addition, the European Commission is considering applying user fees above a certain volume and frequency of data use on ESAP. The rapporteur proposes that such charges also apply when the available data are (re)used for commercial purposes. Free access to information should apply in all other cases. In this respect, ESMA should make public the thresholds of data volume and frequency of downloading above which fees apply. It should also be able to identify the users which have involved a large volume of information or frequently updated information, or who intend to commercially re-use the data. An individual, digital declaration appears to be an adequate way for a reliable identification of those users.

## AMENDMENTS

The Committee on Legal Affairs calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to take into account the following amendments:

Amendment 1

### Proposal for a directive Recital 1

#### *Text proposed by the Commission*

(1) In the Capital Markets Union (CMU) Action Plan<sup>15</sup>, the Commission proposed to improve public access to entities' financial and non-financial information by building a European Single Access Point (ESAP). The Commission Digital Finance Strategy<sup>16</sup> set out general lines on how Europe can support the digital transformation of finance in the coming years, and in particular, to promote a data-driven finance. In the Strategy for Financing the Transition to a Sustainable Economy<sup>17</sup>, the Commission placed sustainable finance at the heart of the financial system as a key means to achieve the green transition of the EU economy, as part of the Green Deal<sup>18</sup>.

#### *Amendment*

(1) In the Capital Markets Union (CMU) Action Plan<sup>15</sup>, the Commission proposed to improve public access to entities' financial and non-financial information, ***as required by existing legislation***, by building a European Single Access Point (ESAP). The Commission Digital Finance Strategy<sup>16</sup> set out general lines on how Europe can support the digital transformation of finance in the coming years, and in particular, to promote a data-driven finance. In the Strategy for Financing the Transition to a Sustainable Economy<sup>17</sup>, the Commission placed sustainable finance at the heart of the financial system as a key means to achieve the green transition of the EU economy, as



part of the Green Deal<sup>18</sup>.

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<sup>15</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final.

<sup>16</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A digital finance strategy for the EU, 24.09.2020, COM/2020/591 final.

<sup>17</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Strategy for financing the transition to a sustainable economy, 06.07.2021, COM/2021/390 final.

<sup>18</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, The European green deal, 11.12.2019, COM/2019/640 final.

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<sup>15</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A capital markets union for people and businesses-new action plan, 24.9.2020, COM/2020/590 final.

<sup>16</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A digital finance strategy for the EU, 24.09.2020, COM/2020/591 final.

<sup>17</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Strategy for financing the transition to a sustainable economy, 06.07.2021, COM/2021/390 final.

<sup>18</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, The European green deal, 11.12.2019, COM/2019/640 final.

## Amendment 2

### Proposal for a directive

#### Recital 2

*Text proposed by the Commission*

(2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]<sup>19</sup> in order to enable an easy access to data for decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Rolling out common European data spaces

*Amendment*

(2) ESAP is to be established in accordance with Regulation (EU) XXX/XXX of the European Parliament and of the Council [ESAP Regulation]<sup>19</sup> in order to enable an easy access to data for decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Rolling out common European data spaces



in crucial sectors, ***including*** the financial sector, would serve that purpose. The financial world is expected to undergo a digital transformation in the coming years, and the Union should support this, in particular by promoting data-driven finance. 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 of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial and non-financial information on natural or legal persons required to make information public, or ***submitting*** financial ***and*** sustainability-related information about their economic activities to a collection body on a voluntary basis ('entities') needs to be improved. An efficient means to do so at Union level is to establish a centralised platform, ESAP, giving electronic access to all relevant information.

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<sup>19</sup> [OP: Please insert corresponding footnote: full title and OJ reference].

### **Amendment 3**

#### **Proposal for a directive**

#### **Recital 7 a (new)**

*Text proposed by the Commission*

in crucial sectors, ***especially*** the financial sector, would serve that purpose. The financial world is expected to undergo a digital transformation in the coming years, and the Union should support this, in particular by promoting data-driven finance. Furthermore, putting sustainable finance at the heart of the financial system is a key means to achieving a green transition of the Union economy, ***ensuring that no individuals or places are left behind***. For the green transition to succeed through sustainable finance, it is essential that information related to the sustainability of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial and non-financial information on natural or legal persons required to make information public, or ***wishing to submit*** financial ***and/or*** sustainability-related information about their economic activities to a collection body on a voluntary basis ('entities') needs to be improved. An efficient means to do so at Union level is to establish a centralised platform, ESAP, giving electronic access to all relevant information ***to be made available in accordance with Union law***.

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<sup>19</sup> [OP: Please insert corresponding footnote: full title and OJ reference].

*Amendment*

***(7a) Directive (EU) .../... [Directive contained in document 2021/0104 (COD)] of the European Parliament and of the Council\* on corporate sustainability reporting extended the requirement to disclose information on environmental,***

*social and governance matters to all large undertakings and, to a certain extent, all undertakings whose securities are admitted to trading on a regulated market in the Union, except micro undertakings. The same requirements also cover third-country undertakings that have a significant activity on the territory of the Union and that have a subsidiary or a branch in the Union, in order to ensure the accountability of undertakings as regards their impact on people and the environment and a level playing field for undertakings operating in the Union. Directive (EU) .../... [Directive contained in document 2021/0104 (COD)] clarifies the categories of information needed, and introduces reporting standards, including machine-readability of the information for undertakings based in the Union, and those requirements should now be aligned with financial statements as well. To ensure consistency and a level playing field with requirements applicable to Union undertakings, similar requirements should apply to third-country undertakings having a significant activity on the territory of the Union.*

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*\* Directive .../... of the European Parliament and of the Council of ... amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting (OJ L [...], [...], p. [...]).*

#### **Amendment 4**

**Proposal for a directive**  
**Article 9 – paragraph -1 a (new)**  
Directive 2013/34/EU  
Article 29 d (new)

***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 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.***

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***\* 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).’***

*Text proposed by the Commission*

1. From 1 January 2025, Member States shall ensure that, when making public the duly approved annual financial statements, management **report**, consolidated financial statements, consolidated management report, audit report and the report on payments to governments pursuant to Article 30 and Article 42 of this Directive, the undertakings referred to in Article 19a **and** Article 29a submit that duly approved annual financial statements, management report, consolidated financial statements, consolidated management report, audit report and the report on payments to governments to the collection body referred to in paragraph 3 of this Article in order to make that information accessible on ESAP established under Regulation (EU) XX/XXXX[ESAP Regulation] of the European Parliament and of the Council\*.

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

**Amendment 6**

**Proposal for a directive**

**Article 9 – paragraph 1**

Directive 2013/34/EU

Article 33a – paragraph 1 – subparagraph 2 – point b – point i

*Text proposed by the Commission*

(i) all the names of the undertaking to

*Amendment*

1. From 1 January 2025, 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, 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\*.

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

*Amendment*

(i) all the names of the undertaking to which the information relates, **including**

which the information relates;

*where applicable the name of the subsidiaries identified pursuant to Article 29a paragraph 4;*

## **Amendment 7**

### **Proposal for a directive**

#### **Article 9 – paragraph 1**

Directive 2013/34/EU

Article 33a – paragraph 1 – subparagraph 2 – point b – point ii

#### *Text proposed by the Commission*

(ii) the legal entity identifier of the undertaking, as specified pursuant to Article 7(4) of Regulation (EU) XX/XXXX [ESAP Regulation];

#### *Amendment*

(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];

## PROCEDURE – COMMITTEE ASKED FOR OPINION

<b>Title</b>	Amending certain Directives as regards the establishment and functioning of the European single access point
<b>References</b>	COM(2021)0724 – C9-0437/2021 – 2021/0379(COD)
<b>Committee responsible</b> Date announced in plenary	ECON 14.2.2022
<b>Opinion by</b> Date announced in plenary	JURI 14.2.2022
<b>Associated committees - date announced in plenary</b>	7.7.2022
<b>Rapporteur for the opinion</b> Date appointed	Pascal Durand 28.2.2022
<b>Discussed in committee</b>	13.7.2022                      3.10.2022
<b>Date adopted</b>	29.11.2022
<b>Result of final vote</b>	+:                      18 -:                      0 0:                      2
<b>Members present for the final vote</b>	Pascal Arimont, Ilana Cicurel, Pascal Durand, Virginie Joron, Gilles Lebreton, Karen Melchior, Sabrina Pignedoli, Jiří Pospíšil, Adrián Vázquez Lázara, Marion Walsmann, Tiemo Wölken, Javier Zarzalejos
<b>Substitutes present for the final vote</b>	Alessandra Basso, Patrick Breyer, Angelika Niebler, Emil Radev, Nacho Sánchez Amor
<b>Substitutes under Rule 209(7) present for the final vote</b>	João Albuquerque, Michael Gahler, Claude Gruffat

## FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

18	+
ID	Alessandra Basso
NI	Sabrina Pignedoli
PPE	Pascal Arimont, Michael Gahler, Angelika Niebler, Jiří Pospíšil, Emil Radev, Marion Walsmann, Javier Zarzalejos
RENEW	Ilana Cicurel, Pascal Durand, Karen Melchior, Adrián Vázquez Lázara
S&D	João Albuquerque, Nacho Sánchez Amor, Tiemo Wölken
VERTS/ALE	Patrick Breyer, Claude Gruffat

0	-

2	0
ID	Virginie Joron, Gilles Lebreton

Key to symbols:

+ : in favour

- : against

0 : abstention



## PROCEDURE – COMMITTEE RESPONSIBLE

<b>Title</b>	Amending certain Directives as regards the establishment and functioning of the European single access point		
<b>References</b>	COM(2021)0724 – C9-0437/2021 – 2021/0379(COD)		
<b>Date submitted to Parliament</b>	25.11.2021		
<b>Committee responsible</b> Date announced in plenary	ECON 14.2.2022		
<b>Committees asked for opinions</b> Date announced in plenary	ITRE 14.2.2022	IMCO 14.2.2022	JURI 14.2.2022
<b>Not delivering opinions</b> Date of decision	ITRE 9.12.2021	IMCO 25.1.2022	
<b>Associated committees</b> Date announced in plenary	JURI 7.7.2022		
<b>Rapporteurs</b> Date appointed	Pedro Silva Pereira 2.12.2021		
<b>Discussed in committee</b>	30.6.2022	25.10.2022	1.12.2022
<b>Date adopted</b>	31.1.2023		
<b>Result of final vote</b>	+: 52 –: 2 0: 0		
<b>Members present for the final vote</b>	Rasmus Andresen, Anna-Michelle Asimakopoulou, Gunnar Beck, Marek Belka, Isabel Benjumea Benjumea, Stefan Berger, Gilles Boyer, Markus Ferber, Jonás Fernández, Giuseppe Ferrandino, Frances Fitzgerald, Claude Gruffat, José Gusmão, Enikő Győri, Eero Heinäluoma, Michiel Hoogeveen, Danuta Maria Hübner, Stasys Jakeliūnas, France Jamet, Ondřej Kovařík, Georgios Kyrtos, Aušra Maldeikienė, Csaba Molnár, Siegfried Mureşan, Caroline Nagtegaal, Luděk Niedermayer, Lefteris Nikolaou-Alavanos, Piernicola Pedicini, Sirpa Pietikäinen, Eva Maria Poptcheva, Evelyn Regner, Antonio Maria Rinaldi, Dorien Rookmaker, Alfred Sant, Joachim Schuster, Ralf Seekatz, Pedro Silva Pereira, Paul Tang, Irene Tinagli, Inese Vaidere, Marco Zanni		
<b>Substitutes present for the final vote</b>	Nicola Beer, Damien Carême, Margarida Marques, Eva Maydell, Andželika Anna Możdżanowska, Mikuláš Peksa, Jessica Polfjård, Erik Poulsen		
<b>Substitutes under Rule 209(7) present for the final vote</b>	Andreas Glück, Camilla Laureti, Leopoldo López Gil, Kira Marie Peter-Hansen, Mick Wallace		
<b>Date tabled</b>	6.2.2023		

## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

52	+
ECR	Michiel Hoogeveen, Andželika Anna Możdżanowska, Dorien Rookmaker
ID	France Jamet, Antonio Maria Rinaldi, Marco Zanni
NI	Enikő Győri
PPE	Anna-Michelle Asimakopoulou, Isabel Benjumea Benjumea, Stefan Berger, Markus Ferber, Frances Fitzgerald, Danuta Maria Hübner, Leopoldo López Gil, Aušra Maldeikienė, Eva Maydell, Siegfried Mureşan, Luděk Niedermayer, Sirpa Pietikäinen, Jessica Polfjärd, Ralf Seekatz, Inese Vaidere
Renew	Nicola Beer, Gilles Boyer, Giuseppe Ferrandino, Andreas Glück, Ondřej Kovařík, Georgios Kyrtsos, Caroline Nagtegaal, Eva Maria Poptcheva, Erik Poulsen
S&D	Marek Belka, Jonás Fernández, Eero Heinäluoma, Camilla Laureti, Margarida Marques, Csaba Molnár, Evelyn Regner, Alfred Sant, Joachim Schuster, Pedro Silva Pereira, Paul Tang, Irene Tinagli
The Left	José Gusmão, Mick Wallace
Verts/ALE	Rasmus Andresen, Damien Carême, Claude Gruffat, Stasys Jakeliūnas, Piernicola Pedicini, Mikuláš Peksa, Kira Marie Peter-Hansen

2	-
ID	Gunnar Beck
NI	Lefteris Nikolaou-Alavanos

0	0

Key to symbols:

+ : in favour

- : against

0 : abstention