



2025/1338

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COMMISSION IMPLEMENTING REGULATION (EU) 2025/1338

of 10 July 2025

laying down implementing technical standards for the application of Regulation (EU) 2023/2859 of the European Parliament and of the Council with regard to the functionalities of the European single access point

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/2859 of 13 December 2023 of the European Parliament and of the Council establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability ⁽¹⁾, and in particular Article 7(4), third subparagraph, thereof,

Whereas:

- (1) The European Single Access Point (ESAP) referred to in Regulation (EU) 2023/2859 provides stakeholders with easy access to information via an application programming interface (API). Therefore, the API should ensure accessibility of that information, support a variety of formats for that information and incorporate any necessary changes or updates requested by the European Securities and Markets Authority (ESMA). Any changes to the API should be identified in due time, and a clear timetable should be set out for the implementation of those changes. Furthermore, the API should guarantee the basic functionalities of the ESAP for free, notwithstanding ESMA's obligation to charge fees according to Article 8(2) of Regulation (EU) 2023/2859.
- (2) For any processing of personal data in the context of making information accessible on ESAP, ESMA, in its capacity as data controller of ESAP, and the collection bodies should ensure compliance with Regulations (EU) 2016/679 ⁽²⁾ and (EU) 2018/1725 ⁽³⁾ of the European Parliament and of the Council.
- (3) To ensure reliable and efficient identification, entities that submit information and the legal persons to which that information relate should be identified using the ISO 17442 Legal Entity Identifier (LEI), having regard to Article 7 and Section A of the Annex of Commission Delegated Regulation (EU) 2016/1437 ⁽⁴⁾, to Annex VII, rows 11, 12 and 13 of Table 1, and Table 2 of Commission Delegated Regulation (EU) 2019/979 ⁽⁵⁾, as well as to Article 5 of Commission Delegated Regulation (EU) 2017/590 ⁽⁶⁾. The LEI should correspond to the entity it is intended to relate to, comply with the ISO 17442 standard and be included in the Global Legal Entity Identifier database maintained by the Central Operating Unit appointed by the Regulatory Oversight Committee of the Global LEI Foundation.

⁽¹⁾ OJ L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>.

⁽²⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁽³⁾ 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, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁴⁾ Commission Delegated Regulation (EU) 2016/1437 of 19 May 2016 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on access to regulated information at Union level (OJ L 234, 31.8.2016, p. 1, ELI: http://data.europa.eu/eli/reg_del/2016/1437/oj).

⁽⁵⁾ Commission Delegated Regulation (EU) 2019/979 of 14 March 2019 supplementing Regulation (EU) 2017/1129 of the European Parliament and of the Council with regard to regulatory technical standards on key financial information in the summary of a prospectus, the publication and classification of prospectuses, advertisements for securities, supplements to a prospectus, and the notification portal, and repealing Commission Delegated Regulation (EU) No 382/2014 and Commission Delegated Regulation (EU) 2016/301 (OJ L 166, 21.6.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/979/oj>).

⁽⁶⁾ Commission Delegated Regulation (EU) 2017/590 of 28 July 2016 supplementing Regulation (EU) No 600/2014 of the European Parliament and of the Council with regard to regulatory technical standards for the reporting of transactions to competent authorities (OJ L 87, 31.3.2017, p. 449, ELI: http://data.europa.eu/eli/reg_del/2017/590/oj).

- (4) To enable stakeholders to search through the information available on the ESAP in an efficient way, the types of information should be classified so that each information made available on the ESAP corresponds to at least one type of information. To enable users to easily find sustainability information, a specific type of information should be required to identify the management report as referred to in Directive 2004/109/EC of the European Parliament and of the Council ⁽⁷⁾, since that management report contains the sustainability statement drawn up pursuant to Directive 2013/34/EU of the European Parliament and of the Council ⁽⁸⁾.
- (5) The ESAP should increase opportunities for visibility and growth of small and medium-sized enterprises (SMEs). For SMEs to be easily identifiable, information on the ESAP should be accompanied with the specification of the size category of the entities. To minimise the reporting burden on companies, the ESAP should rely on the existing size categories as set out in the respective Union legislative acts pursuant to which the information is submitted.
- (6) The ESAP should enable stakeholders to search information by industry categorisation. Commission Delegated Regulation (EU) 2023/137 ⁽⁹⁾ provides the main sectors which are sufficiently granular for the classification of non-financial entities in the scope of the ESAP and should therefore be taken into account in the specification of the characterisation of industry sectors. To reflect the granular financial sector industry categories as deemed relevant for the ESAP, additional categories should be included with respect to financial entities.
- (7) This Regulation is based on the draft implementing technical standards submitted to the Commission by ESMA, the European Banking Authority and the European Insurance and Occupational Pensions Authority.
- (8) ESMA, the European Banking Authority and the European Insurance and Occupational Pensions Authority ('the ESAs'), have conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁰⁾, the Insurance and Reinsurance Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽¹¹⁾, and the Securities and Markets Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council ⁽¹²⁾.
- (9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered formal comments on 29 April 2025.

⁽⁷⁾ 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, ELI: <http://data.europa.eu/eli/dir/2004/109/oj>).

⁽⁸⁾ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

⁽⁹⁾ Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: http://data.europa.eu/eli/reg_del/2023/137/oj).

⁽¹⁰⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12, ELI: <http://data.europa.eu/eli/reg/2010/1093/oj>).

⁽¹¹⁾ Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48, ELI: <http://data.europa.eu/eli/reg/2010/1094/oj>).

⁽¹²⁾ Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84, ELI: <http://data.europa.eu/eli/reg/2010/1095/oj>).

- (10) Having regard to Article 23a of Directive 2004/109/EC, Article 11a of Regulation (EU) No 236/2012 of the European Parliament and of the Council⁽¹³⁾ and Article 21a of Regulation (EU) 2017/1129 of the European Parliament and of the Council⁽¹⁴⁾, this Regulation should apply at the latest from 10 July 2026,

HAS ADOPTED THIS REGULATION:

Article 1

Characteristics of the data publication API

The API shall:

- (a) support the distribution of the information in the format in which it is received;
- (b) support the functions of search and download;
- (c) allow users to have unrestricted access to all services that are free of charge;
- (d) incorporate any changes or updates requested by ESMA to ensure compliance with points (a), (b) and (c).

Article 2

The legal entity identifier

Where required by any of the acts referred to in Article 1(1), point (a), of Regulation (EU) 2023/2859 or by any delegated or implementing act based on those acts for the purpose of the ESAP, entities submitting information to collection bodies and the legal person to which the information relates shall be identified with a legal entity identifier that:

- (a) pertains to that person and, as the case may be, to that entity;
- (b) is compliant with the ISO 17442 standard; and
- (c) is included in the LEI database maintained by the Global Legal Entity Identifier Foundation.

Article 3

The classification of the types of information

Information submitted by the entities to collection bodies shall be classified according to the applicable types of information set out in Table 1 of the Annex.

Article 4

The categories of the size of the entities

Where metadata indicating the size category of an entity is required by any of the acts referred to in Article 1(1), point (a), of Regulation (EU) 2023/2859 or by any delegated or implementing act based on those acts for the purpose of the ESAP, the information shall be accompanied by either of the following:

- (a) metadata indicating one of the size categories set out in Table 2 of the Annex where information is submitted to collection bodies pursuant to one of the Union legislative acts included in that Table;

⁽¹³⁾ Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/236/oj>).

⁽¹⁴⁾ Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12, ELI: <http://data.europa.eu/eli/reg/2017/1129/oj>).

- (b) metadata indicating the size category 'other size' where information is submitted to collection bodies pursuant to Union legislative acts other than those included in Table 2 of the Annex.

Article 5

The characterisation of industry sectors

Where metadata indicating the industry sector of the economic activities is required by any of the acts referred to in Article 1(1), point (a), of Regulation (EU) 2023/2859 or by any delegated or implementing act based on those acts for the purpose of the ESAP:

- (a) entities falling under one or more categories set out in Table 3 of the Annex shall be classified according to that table;
- (b) other entities shall be categorised on the basis of one or more of the main sections of Statistical Classification of economics activities in the European Community (NACE), as defined in Delegated Regulation (EU) 2023/137.

Article 6

Review

The ESAs, through the Joint Committee, shall re-assess the technical standards laid down in this Regulation relating to the legal entity identifier, having regard to information submitted by entities to collection bodies. The ESAs shall submit a report to the Commission by 31 December 2026, accompanied, where appropriate, with proposed draft amendments to this Regulation.

Article 7

Entry into force and application

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

It shall apply from 10 July 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 July 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Table 1

Types of information

Directive or Regulation	Type of information	Description	Article
Directive 2004/109/EC	Annual financial report	Annual financial report	Article 4
Directive 2004/109/EC	Management report, including sustainability statement	Management report, disclosed by issuers whose securities are admitted to trading on a regulated market	Article 4(2), point (b) Article 4(5)
Directive 2004/109/EC	Half year financial report	Half year financial report	Article 5
Directive 2004/109/EC	Payments to governments	Report on Payments to governments	Article 6
Directive 2004/109/EC	Inside information	Inside information disclosed by issuers whose securities are admitted to trading on a regulated market	Article 21 Article 2(1), point (k)
Directive 2004/109/EC	Managers' transaction	Transaction conducted by persons discharging managerial responsibility	Article 21 Article 2(1), point (k)
Directive 2004/109/EC	Major shareholdings notification	Notification of acquisition or disposal of major holdings	Article 12
Directive 2004/109/EC	Acquisition or disposal of an issuer's own shares	Acquisition or disposal of an issuer's own shares	Article 14
Directive 2004/109/EC	Total number of voting rights and capital	Total number of voting rights and capital	Article 15
Directive 2004/109/EC	Changes in the rights attaching to shares or securities other than shares	Changes in the rights attaching to shares or securities other than shares	Article 16
Directive 2004/109/EC	Home Member State	Home Member State	Article 2(1), point (i)
Directive 2004/109/EC	Additional regulated information required to be disclosed under the laws of a Member State	Additional regulated information required to be disclosed under the laws of a Member State	Article 3(1)
Directive 2004/109/EC	Administrative sanctions and measures	Information on administrative sanction and measure including appeal	Article 29(1)
Regulation (EU) 2017/1129	Prospectus exemption document (takeover)	Prospectus exemption document for securities offered in connection with a takeover by means of an exchange offer in the context of an offer of securities to the public or of an admission to trading on a regulated market	Article 1(4), point (f) Article 1(5) first subparagraph, point (e)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2017/1129	Prospectus exemption document (merger or division)	Prospectus exemption document for securities offered, allotted or to be allotted in connection with a merger or division in the context of an offer of securities to the public or of an admission to trading on a regulated market	Article 1(5) first subparagraph, point (f) Article 1(4), point (g)
Regulation (EU) 2017/1129	Final terms, including the summary of the individual issue annexed to them	Final terms	Article 8(5)
Regulation (EU) 2017/1129	Universal Registration Document	Universal Registration Document	Article 9(4)
Regulation (EU) 2017/1129	Amendment	Amendment to Universal Registration Document	Article 9(4)
Regulation (EU) 2017/1129	Registration Document	Registration Document	Article 10(2)
Regulation (EU) 2017/1129	Securities Note	Securities Note	Article 21(1) Article 21(9) Article 6(3)
Regulation (EU) 2017/1129	Final offer price and amount of securities	Final offer price and amount of securities	Article 17(2)
Regulation (EU) 2017/1129	Standalone Prospectus	Prospectus (single document), including information incorporated by reference	Article 21(1) Article 21(9)
Regulation (EU) 2017/1129	Supplement	Prospectus supplements, including translations	Article 23(1)
Regulation (EU) 2017/1129	Base prospectus with Final terms	Base prospectus with Final terms	Article 8 Article 21(1)
Regulation (EU) 2017/1129	Base prospectus without Final terms	Base prospectus without Final terms	Article 8 Article 21(1)
Regulation (EU) 2017/1129	Translation of Appendix	Translation of Appendix to the Universal Registration Document	Article 26(4)
Regulation (EU) 2017/1129	Summary	Summary	Article 21(1) Article 21(9) Article 6(3) Article 7
Regulation (EU) 2017/1129	Translation of the Summary	Translation of the Summary	Article 21(1) Article 21(9) Article 6(3) Article 7
Regulation (EU) 2017/1129	Administrative sanction and measure	Administrative sanctions and other administrative measures	Article 42(1)
Directive 2004/25/EC ⁽¹⁾	Authority competent to supervise the bid	Authority competent to supervise the bid	Article 4(2), point (c)

Directive or Regulation	Type of information	Description	Article
Directive 2004/25/EC	Takeover bid decision	Takeover bid decision	Article 6(1)
Directive 2004/25/EC	Takeover bid offer document	Takeover bid offer document	Article 6(2)
Directive 2004/25/EC	Offeree company board opinion and reasons on takeover bid	Offeree company board opinion and reasons on takeover bid	Article 9(5)
Directive 2004/25/EC	Equitable price	Equitable price	Article 5(4)
Directive 2007/36/EC ⁽²⁾	Comply or explain disclosure of engagement policy	Explanation of non-compliance	Article 3g(1)
Directive 2007/36/EC	Engagement policy	Engagement policy	Article 3g(1), point (a)
Directive 2007/36/EC	Implementation of engagement policy	Implementation of engagement policy	Article 3g(1), point (b)
Directive 2007/36/EC	Consistency of investment strategy with liability structure	Consistency of equity investment strategy with profile and duration of liabilities and contribution to the medium to long-term performance of assets	Article 3h(1)
Directive 2007/36/EC	Arrangement with asset manager	Arrangement with asset manager	Article 3h(2)
Directive 2007/36/EC	Code of conduct	Code of conduct	Article 3j(1)
Directive 2007/36/EC	Explanation of non-application of code of conduct	Explanation of non-application of code of conduct	Article 3j(1)
Directive 2007/36/EC	Information in relation to the preparation of research, advice and voting recommendations	Information in relation to the preparation of research, advice and voting recommendations	Article 3j(2)
Directive 2007/36/EC	Remuneration policy	Remuneration policy	Article 9a(7)
Directive 2007/36/EC	Date and result of the vote on remuneration policy	Date and result of the vote on remuneration policy	Article 9a(7)
Directive 2007/36/EC	Remuneration report	Remuneration report	Article 9b(5)
Directive 2007/36/EC	Material transactions with related parties	Material transactions with related parties	Article 9c(2)
Directive 2007/36/EC	Material transactions of related parties with company's subsidiaries	Material transactions of related parties with company's subsidiaries	Article 9c(7)
Directive 2007/36/EC	Voting results	Voting results	Article 14(2)
Directive 2013/34/EU	Annual financial statements	Annual financial statements	Article 30

Directive or Regulation	Type of information	Description	Article
Directive 2013/34/EU	Management report	Management report	Article 30
Directive 2013/34/EU	Sustainability statement	Sustainability statement	Article 19a, Article 29a, Article 30
Directive 2013/34/EU	Sustainability report	Third-country undertakings' sustainability report	Article 40a
Directive 2013/34/EU	Consolidated management report	Consolidated management report	Article 30
Directive 2013/34/EU	Consolidated financial statements	Consolidated financial statements	Article 30
Directive 2013/34/EU	Audit report	Audit report	Article 30
Directive 2013/34/EU	Assurance opinion	Assurance opinion	Article 30
Directive 2013/34/EU	Assurance opinion on sustainability report	Assurance opinion on sustainability report	Article 40d
Directive 2013/34/EU	Statement indicating that the third-country undertaking did not make information available	Statement indicating that the third-country undertaking did not make information available	Article 40a(2), fourth subparagraph
Directive 2013/34/EU	Statement indicating that the third-country undertaking did not make the necessary assurance opinion available	Statement indicating that the third-country undertaking did not make the necessary assurance opinion available	Article 40a(3)
Directive 2013/34/EU	Report on payments to governments	Report on payments to governments	Article 45
Directive 2013/34/EU	Consolidated report on payments to governments	Consolidated report on payments to governments	Article 45
Regulation (EU) No 236/2012	Net short position	Net short position	Article 6(1)
Regulation (EU) No 596/2014 ⁽³⁾	Inside information	Inside information	Article 17(1)
Regulation (EU) No 596/2014	Inside information concerning emission allowances	Inside information concerning emission allowances	Article 17(2)
Regulation (EU) No 596/2014	Managers' transaction – issuers	Transaction conducted by persons discharging managerial responsibility in respect of issuers	Article 19(3)
Regulation (EU) No 596/2014	Managers' transaction – emission allowances	Transaction conducted by persons discharging managerial responsibility in respect of emission allowances market participants	Article 19(3)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) No 596/2014	Administrative sanction and measure	Administrative sanctions or other administrative measures	Article 34(1)
Regulation (EU) 2019/2088 (*)	Sustainability risk policies in investment decision	Policies on the integration of sustainability risks in investment decision-making process	Article 3(1)
Regulation (EU) 2019/2088	Sustainability risk policies in investment or insurance advice	Policies on the integration of sustainability risks in investment advice or insurance advice	Article 3(2)
Regulation (EU) 2019/2088	Adverse sustainability impact at entity level	Statement on due diligence policies with respect to the principal adverse sustainability impacts of investment decisions on sustainability factors at financial market participant level	Article 4(1)
Regulation (EU) 2019/2088	Adverse sustainability impact at large entity level	Statement on due diligence policies with respect to the principal adverse impacts of investment decisions on sustainability factors for large financial market participants	Article 4(3)
Regulation (EU) 2019/2088	Adverse sustainability impact at group level	Statement on due diligence policies with respect to the principal adverse impacts of investment decisions on sustainability factors for parent undertakings of large groups	Article 4(4)
Regulation (EU) 2019/2088	Adverse sustainability impact at financial adviser level	Information as to whether financial advisers consider in their investment advice or insurance advice the principal adverse impacts of investment decisions on sustainability factors	Article 4(5), point (a)
Regulation (EU) 2019/2088	Adverse sustainability impacts at financial adviser level	(a) Information as to why financial advisers do not to consider adverse impacts of investment decisions on sustainability factors in their investment advice or insurance advice	Article 4(5), point (b)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2019/2088	Sustainability risk integration in remuneration policies	Sustainability risk integration in remuneration policies	Article 5(1)
Regulation (EU) 2019/2088	Sustainability-related product disclosures	Description of the environmental or social characteristics or the sustainable investment objective	Article 10(1), point (a)
Regulation (EU) 2019/2088	Information on the methodologies used	Information on the methodologies used to assess, measure and monitor the environmental or social characteristics or the impact of the sustainable investment	Article 10(1), point (b)
Regulation (EU) 2019/2088	Sustainability-related product disclosures (pre-contractual disclosures)	Sustainability-related product disclosures under Articles 8 and 9	Article 10(1), point (c)
Regulation (EU) 2019/2088	Sustainability-related product disclosures (periodic reports)	Sustainability-related product disclosures under Article 11	Article 10(1), point (d)
Directive 2014/65/EU ⁽⁵⁾	SME Admission document	SME Admission document	Article 33(3), point (c)
Directive 2014/65/EU	SME Prospectus	SME Prospectus	Article 33(3), point (c)
Directive 2014/65/EU	SME Ongoing periodic financial reporting	Ongoing periodic financial reporting, including SME audited annual report	Article 33(3), point (d)
Directive 2014/65/EU	SME Regulatory information concerning the issuers	SME Regulatory information concerning the issuers	Article 33(3), point (f)
Directive 2014/65/EU	Ownership information	Ownership information	Article 46(2)(a)
Directive 2014/65/EU	Transfer of ownership	Transfer of ownership	Article 46(2), point (b)
Directive 2014/65/EU	Authorised investment firm in the EU	Authorised investment firm in the EU	Article 5(3)
Directive 2014/65/EU	Authorisation to an investment firm or market operator as a Multilateral trading facility (MTF)	Authorisation to an investment firm or market operator as a Multilateral trading facility (MTF)	Article 18(10), fourth sentence
Directive 2014/65/EU	Authorisation to an investment firm or market operator as an Organised Trading Facility (OTF)	Authorisation to an investment firm or market operator as an Organised Trading Facility (OTF)	Article 18(10), fourth sentence
Directive 2014/65/EU	Tied agents	Tied agents	Article 29(3)

Directive or Regulation	Type of information	Description	Article
Directive 2014/65/EU	Decision on the suspension or removal of the financial instrument and of any related derivative	Decision on the suspension or removal of the financial instrument and of any related derivative	Article 32(2) first subparagraph and Article 52(2)
Directive 2014/65/EU	Competent authority decision on a suspension or removal	Competent authority decision on a suspension or removal of the financial instrument and of any related derivative traded on a regulated market, MTF, OTF and systematic internaliser, including an explanation if the decision was not to suspend or remove	Article 52(2) third subparagraph
Directive 2014/65/EU	Administrative sanction and measure	Administrative sanction or measure	Article 71(1)
Directive 2014/65/EU	Appeal to an administrative sanction and measure	Appeal to an administrative sanction or measure, including the outcome of the appeal	Article 71(2)
Directive 2014/65/EU	Annulment of a decision	Annulment of a decision	Article 71(2)
Directive 2014/65/EU	Commodity derivatives and emission allowance derivatives positions	Weekly report with aggregate positions in commodity derivatives and in derivatives on emission allowances	Article 58(1), point (a)
Directive 2014/65/EU	Issuer's sponsored research	Issuer's sponsored research produced in compliance with the EU code of conduct for issuer-sponsored research	Article 24(3b)
Regulation (EU) 2015/2365 ⁽⁶⁾	Registered trade repository	Registered trade repository	Article 8(3)
Regulation (EU) 2015/2365	Recognised trade repository	Recognised trade repository	Article 19(8)
Regulation (EU) 2015/2365	Open positions in SFTs	Aggregate positions by type of securities financing transactions	Article 12(1)
Regulation (EU) 2015/2365	Public statement on an infringement	Public statement on person responsible and the nature of infringement	Article 22(4), point (b)
Regulation (EU) 2015/2365	Administrative sanction and measure	Annual report on aggregated information and granular information regarding administrative sanctions and other administrative measure	Article 25(1), second sentence

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2015/2365	Criminal sanction	Annual Report on imposed criminal sanctions data	Article 25(2), second sentence
Regulation (EU) 2015/2365	Administrative sanction and measure	Disclosed administrative sanctions, other administrative measures, or criminal sanctions	Article 25(3)
Regulation (EU) 2015/2365	Administrative sanction and measure	Decision imposing an administrative sanction or other administrative measure in relation to infringements of Article 4 or 15.	Article 26(1)
Regulation (EU) 2015/2365	Appeal to an administrative sanction	Appeal to an administrative sanction and outcome of the appeal	Article 26(4)
Regulation (EU) 2015/2365	Annulment of a decision	Annulment of a decision	Article 26(4)
Directive 2002/87/EC ⁽⁷⁾	Legal structure and governance and organisational structure	Legal structure and governance and organisational structure	Article 9(4)
Directive 2006/43/EC ⁽⁸⁾	Statutory auditor	Statutory auditor	Article 15
Directive 2006/43/EC	Audit firm	Audit firm	Article 15
Directive 2006/43/EC	Administrative sanction and measure	Administrative sanction and measure	Article 30c
Directive 2006/43/EC	Appeal to an administrative sanction and measure	The status and outcome of an appeal to an administrative sanction and measure	Article 30c
Directive 2009/65/EC ⁽⁹⁾	Prospectus	Prospectus	Article 68(1)
Directive 2009/65/EC	Annual financial report	Annual financial report	Article 68(1)
Directive 2009/65/EC	Half-yearly financial report	Half-yearly financial report	Article 68(1)
Directive 2009/65/EC	Authorisation of management company	Authorisation of management company	Article 6(1), second subparagraph
Directive 2009/65/EC	Key investor information document	Key investor information document (where not replaced by key information document pursuant to Regulation (EU) No 1286/2014)	Article 78(1)
Directive 2009/65/EC	Administrative sanction and measure	Administrative sanction or measure against which there is no appeal	Article 99b(1)
Directive 2009/138/EC ⁽¹⁰⁾	Solvency and financial condition report	Solvency and financial condition report	Article 51(1)

Directive or Regulation	Type of information	Description	Article
Directive 2009/138/EC	Solvency and financial condition report – group level	Solvency and financial condition report – group level	Article 256(1)
Directive 2009/138/EC	Authorisation or withdrawal of authorisation of an insurance or reinsurance undertaking	Authorisation or withdrawal of authorisation of an insurance or reinsurance undertaking	Article 25a
Directive 2009/138/EC	Reorganisation decision	Decision on a reorganisation measure	Article 271(1)
Directive 2009/138/EC	Decision to open winding-up proceedings	Decision to open winding-up proceedings	Article 280(1)
Directive 2011/61/EU ⁽¹⁾	Authorised AIFM	Authorised Alternative Investment Fund Manager, including Competent Authority of Alternative Investment Fund Manager	Article 7(5), second subparagraph
Directive 2011/61/EU	Authorised AIF	Alternative Investment Fund managed and/or marketed in the Union	Article 7(5), second subparagraph
Directive 2013/36/EU ⁽¹²⁾	Administrative sanction and measure	Administrative penalty	Article 68(1)
Directive 2013/36/EU	Appeal to an administrative sanction and measure	Appeal to an administrative penalty, including the status and outcome of the appeal	Article 68(1)
Directive 2013/36/EU	Administrative sanction and measure	Administrative penalty on anonymous basis	Article 68(2)
Directive 2013/36/EU	Systemically Important Institutions	Notification of Systemically Important Institutions	Article 131(12)
Directive 2014/59/E ⁽¹³⁾	Group financial support agreement	Group financial support agreement	Article 26(1)
Directive 2014/59/EU	Temporary administrator	Temporary administrator	Article 29(1)
Directive 2014/59/EU	Notification of the suspension of payments or delivery obligations	Notification of the suspension of payments or delivery obligations	Article 33a(8)
Directive 2014/59/EU	Special manager	Special manager	Article 35(1)
Directive 2014/59/EU	Own funds	Own funds	Article 45i(3)
Directive 2014/59/EU	Resolution action	Resolution action	Article 83(4)
Directive 2014/59/EU	Public statement on an infringement	Public statement on an infringement	Article 112(1) and Article 111(2), point (a)

Directive or Regulation	Type of information	Description	Article
Directive 2014/59/EU	Administrative sanction and measure	Administrative penalty not subject to appeal or where the right to appeal has been exhausted	Article 112(1)
Directive 2014/59/EU	Appeal to an administrative sanction and measure	Appeal to an administrative penalty, including the status and outcome of the appeal	Article 112(1)
Directive (EU) 2016/97 ⁽¹⁴⁾	Administrative sanction and measure	Administrative sanction and other measure against which no appeal was lodged	Article 32(1)
Directive (EU) 2016/97	Appeal to an administrative sanction and measure	Appeal to an administrative sanction and other measure, including the outcome of the appeal	Article 32(2)
Directive (EU) 2016/97	Annulment of a decision	Annulment of a decision to impose sanctions or other measures	Article 32(2)
Directive (EU) 2016/2341 ⁽¹⁵⁾	Remuneration policy	Remuneration policy	Article 23(2)
Directive (EU) 2016/2341	Annual accounts	Annual accounts	Article 29
Directive (EU) 2016/2341	Annual reports	Annual reports	Article 29
Directive (EU) 2016/2341	Investment policy principles	Statement of investment policy principles	Article 30
Directive (EU) 2016/2341	Administrative sanction and measure	Administrative sanction or other measure against which no appeal was lodged	Article 48(4)
Directive (EU) 2019/2034 ⁽¹⁶⁾	Legal structure and governance and organisational structure	Legal structure and governance and organisational structure	Article 44
Directive (EU) 2019/2034	Administrative sanction and measure	Administrative sanction and measure against which no appeal was lodged or where the right to appeal has been exhausted	Article 20
Directive (EU) 2019/2034	Appeal to an administrative sanction and measure	Appeal to an administrative sanction and measure, including the status and outcome of the appeal	Article 20
Directive (EU) 2019/2162 ⁽¹⁷⁾	Covered bonds programme information	Covered bonds programme information	Article 14
Directive (EU) 2019/2162	Administrative sanction and measure	Administrative penalty and other administrative measure	Article 24

Directive or Regulation	Type of information	Description	Article
Directive (EU) 2019/2162	Criminal sanction	Criminal Penalty	Article 24
Directive (EU) 2019/2162	Appeal to an administrative sanction and measure	Appeal to an administrative penalty and other administrative measure, including the status and outcome of the appeal	Article 24
Directive (EU) 2019/2162	Annulation of a decision	Annulation of a decision to impose administrative penalty or other administrative measure, including any final court ruling.	Article 24
Directive (EU) 2019/2162	Credit institutions permitted to issue covered bonds	Credit institutions permitted to issue covered bonds	Article 26(1), point (b)
Directive (EU) 2019/2162	European covered bonds	European covered bonds	Article 26(1), point (c)
Regulation (EC) No 1060/2009 ⁽¹⁸⁾	Rating methodologies, models and key rating assumptions	Rating methodologies, models and key rating assumptions	Article 8(1)
Regulation (EC) No 1060/2009	Credit ratings and ratings outlook	Credit ratings and ratings outlook	Article 10(1) Article 11a(1) Article 11a(2)
Regulation (EC) No 1060/2009	Central Repository	Central Repository	Article 11a(2)
Regulation (EC) No 1060/2009	Changes to rating methodologies, models and key rating assumptions	Information to be disclosed when rating methodologies, models or key rating assumptions used in credit rating activities are changed	Article 8(6)
Regulation (EC) No 1060/2009	Errors in rating methodologies and affected rated entities	Errors in rating methodologies and affected rated entities	Article 8(7)
Regulation (EC) No 1060/2009	Sovereign rating	Sovereign rating	Article 8a(1)
Regulation (EC) No 1060/2009	Sovereign ratings calendar	Sovereign ratings calendar	Article 8a(3)
Regulation (EC) No 1060/2009	Decisions to discontinue a credit rating	Decisions to discontinue a credit rating	Article 10(1)
Regulation (EC) No 1060/2009	Policies and procedures on unsolicited credit ratings	Policies and procedures on unsolicited credit ratings	Article 10(4)
Regulation (EC) No 1060/2009	CRA disclosures	CRA disclosures	Article 11(1)
Regulation (EC) No 1060/2009	Annual transparency report	Annual transparency report	Article 12
Regulation (EC) No 1060/2009	Third country CRA certification decision	Third country CRA certification decision	Article 5(3)

Directive or Regulation	Type of information	Description	Article
Regulation (EC) No 1060/2009	Registered CRA	Registered CRA	Article 8d(2) Article 18(3)
Regulation (EC) No 1060/2009	CRAs market share and types of credit ratings issued	CRAs market share and types of credit ratings issued	Article 8d(2)
Regulation (EC) No 1060/2009	Historical performance data	Historical performance data	Article 11(2)
Regulation (EC) No 1060/2009	Summary information on the main developments	Summary information on the main developments	Article 11(2)
Regulation (EC) No 1060/2009	Administrative sanction and measure	Administrative sanction and measure	Article 24(5) Article 36d(1)
Regulation (EC) No 1060/2009	Periodic penalty payment	Periodic penalty payment	Article 36d(1)
Regulation (EU) No 345/2013 ⁽¹⁹⁾	European venture capital funds	European venture capital funds, including countries in which they are marketed	Article 17(1)
Regulation (EU) No 345/2013	European venture capital fund managers	European venture capital fund managers	Article 17(1)
Regulation (EU) No 346/2013 ⁽²⁰⁾	European social entrepreneurship funds	European social entrepreneurship funds, including countries in which they are marketed	Article 18(1)
Regulation (EU) No 346/2013	European social entrepreneurship fund managers	European social entrepreneurship fund managers	Article 18(1)
Regulation (EU) No 575/2013 ⁽²¹⁾	Prudential requirements disclosures	Prudential requirements disclosures	Part Eight
Regulation (EU) No 537/2014 ⁽²²⁾	Annual transparency reports	Annual transparency reports	Article 13
Regulation (EU) No 600/2014 ⁽²³⁾	Class of financial instrument	Class of financial instrument	Article 14(6)
Regulation (EU) No 600/2014	EU systematic internaliser	EU systematic internaliser	Article 15(1), second subparagraph
Regulation (EU) No 600/2014	Financial instrument reference data	Financial instrument reference data	Article 27(1)
Regulation (EU) No 600/2014	Classes of derivatives subject to the trading obligation	Classes of derivatives subject to the trading obligation	Article 34
Regulation (EU) No 600/2014	Trading venues	Venues where derivatives subject to trading obligation are admitted to trading or traded, including dates of effect of trading obligation	Article 34

Directive or Regulation	Type of information	Description	Article
Regulation (EU) No 600/2014	ESMA's temporary intervention	Notice of decisions for ESMA's temporary intervention	Article 40(5)
Regulation (EU) No 600/2014	Competent authorities product intervention	Notice of decisions for competent authorities product intervention	Article 42(5)
Regulation (EU) No 600/2014	Summary of national position management measures and position limits	Summary of national measures for the reduction of position or exposure size and for limiting the ability to enter into a commodity derivative	Article 44(2)
Regulation (EU) No 600/2014	Limits from entering into a commodity derivative	Limits from entering into a commodity derivative	Article 45(6)
Regulation (EU) No 600/2014	Third-country firms	Register of third-country firms providing investment service or performing investment activities in the Union	Article 48
Regulation (EU) No 1286/2014 ⁽²⁴⁾	Key information document	Key information document	Article 5(1)
Regulation (EU) No 1286/2014	Administrative sanction and measure	Administrative sanction and measure	Article 27(1) and Article 29(1)
Regulation (EU) No 1286/2014	Administrative sanction and measure	Decision imposing an administrative sanction and measure against which there is no appeal for infringements referred to in Article 24(1)	Article 29(1)
Regulation (EU) 2015/760 ⁽²⁵⁾	European long-term investment fund	European long-term investment fund including identification data	Article 3(3), second subparagraph
Regulation (EU) 2016/1011 ⁽²⁶⁾	Conflict of interest disclosures	Conflict of interest disclosures	Article 4(5)
Regulation (EU) 2016/1011	Guidelines on input data	Guidelines regarding the types of input data, the priority of use of the different types of input data and the exercise of expert judgement, to ensure compliance with point (a) and the methodology	Article 11(1), point (c)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2016/1011	Arrangements for limited quantity or quality of input data	Arrangements identifying circumstances in which the quantity or quality of input data falls below the standards necessary and describing whether and how the benchmark is to be calculated.	Article 12(3)
Regulation (EU) 2016/1011	Information on benchmark methodology	Information on benchmark methodology	Article 13(1)
Regulation (EU) 2016/1011	Compliance statement	Compliance statement of significant benchmark administrator	Article 25(7)
Regulation (EU) 2016/1011	Compliance statement	Compliance statement of non-significant benchmark administrator	Article 26(3)
Regulation (EU) 2016/1011	Benchmark statement	Benchmark statement	Article 27(1)
Regulation (EU) 2016/1011	Actions in case of change or cessation of benchmark	Procedure concerning actions in case of change or cessation of benchmark	Article 28(1)
Regulation (EU) 2016/1011	Administrative sanction and measure	Administrative sanction and measure	Article 45(1)
Regulation (EU) 2016/1011	Benchmark administrator	Register of administrators and benchmarks	Article 36
Regulation (EU) 2017/1131 ⁽²⁷⁾	Money Market Fund	Money Market Fund, including its type in accordance with Article 3(1), whether it is a short-term or standard MMF, the manager of an MMF and the competent authority of the MMF	Article 4(7)
Regulation (EU) 2019/1238 ⁽²⁸⁾	Key information document	Key information document	Article 26(1)
Regulation (EU) 2019/1238	Competent authority product intervention decision	Notice of competent authority product intervention decision	Article 63(4)
Regulation (EU) 2019/1238	EIOPA product intervention decision	EIOPA product intervention decision	Article 65(6)
Regulation (EU) 2019/1238	Administrative sanction and measure	Administrative sanction and measure	Article 69(1)
Regulation (EU) 2019/1238	Appeal to an administrative sanction and measure	Appeal to an administrative sanction, including outcome of the appeal	Article 69(4)
Regulation (EU) 2019/1238	Annulment of a decision	Judicial annulment of administrative sanction and measure	Article 69(4)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2019/2033 ⁽²⁹⁾	Investment firm risk management objectives and policies	Investment firm risk management objectives and policies	Part Six
Regulation (EU) 2019/2033	Investment firm governance	Investment firm governance	Part Six
Regulation (EU) 2019/2033	Investment firm own funds	Investment firm own funds	Part Six
Regulation (EU) 2019/2033	Compliance with investment firm own funds requirements	Compliance with investment firm own funds requirements	Part Six
Regulation (EU) 2019/2033	Investment firm remuneration policy and practices	Investment firm remuneration policy and practices	Part Six
Regulation (EU) 2019/2033	Investment firm investment policy	Investment firm investment policy	Part Six
Regulation (EU) 2019/2033	Investment firm environment, social and governance risks	Investment firm environment, social and governance risks	Part Six
Regulation (EU) 2023/1114 ⁽³⁰⁾	Inside information	Inside information	Article 88(1)
Regulation (EU) 2023/1114	Crypto-asset white paper for crypto-assets other than EMT or ART	Crypto-asset white paper for crypto-assets other than asset-referenced tokens and e-money tokens including any modified version and out-of-date version	Article 109(2)
Regulation (EU) 2023/1114	Information about issuer of ART	Information about issuer of Asset-referenced tokens	Article 109(3) points (a), (b) and (d) to (g)
Regulation (EU) 2023/1114	Crypto-asset white paper for ART	Crypto-asset white papers for Asset-referenced tokens including any modified version and out-of-date version	Article 109(3), point (c)
Regulation (EU) 2023/1114	Information about issuer of EMT	Information about issuer of E-money tokens	Article 109(4) points (a), (b), (d), (e) and (f)
Regulation (EU) 2023/1114	Crypto-asset white paper for EMT	Crypto-asset white papers for E-money tokens including any modified version and out-of-date version	Article 109(4), point (c)
Regulation (EU) 2023/1114	Information about crypto-asset service provider	Information about crypto-asset service provider	Article 109(5)
Regulation (EU) 2023/1114	Measure notified in accordance with Article 109 paragraph 6 of the MiCA Regulation	Measure notified in accordance with Article 109 paragraph 6 of the MiCA Regulation	Article 109(6)

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2023/1114	Non-compliant entity providing crypto-asset services	Non-compliant entities providing crypto-asset services, including the commercial name or the website of a non-compliant entity, the name of the competent authority that submitted the information and the changes of circumstances or any information brought to ESMA's attention concerning registered non-compliant entity if applicable	Article 110(1) and (2)
Regulation (EU) 2023/1114	Infringement of MiCA	Infringement identified on ESMA's own initiative	Article 110(4)
Regulation (EU) 2023/1114	Unauthorised or unregistered third country CASP	Information on entities providing crypto-asset services without the necessary authorisation or registration submitted by the supervisory authorities of third countries	Article 110(4)
Regulation (EU) 2023/2631 ⁽³¹⁾	Factsheet	Factsheet	Article 15(1), point (a)
Regulation (EU) 2023/2631	Pre-issuance review	Pre-issuance review	Article 15(1), point (b)
Regulation (EU) 2023/2631	Allocations report	Annual allocations reports	Article 15(1), point (d)
Regulation (EU) 2023/2631	Post-issuance review	Post-issuance review	Article 15(1), point (e)
Regulation (EU) 2023/2631	Impact report	Impact report	Article 15(1), point (f)
Regulation (EU) 2023/2631	Optional impact report review	Optional impact report review	Article 15(1), point (h)
Regulation (EU) 2023/2631	Pre-issuance disclosures for SLBs	Pre-issuance disclosures for issuers of bonds marketed as environmentally sustainable or sustainability-linked bonds	Article 20
Regulation (EU) 2023/2631	Periodic post-issuance disclosures for SLBs	Periodic post-issuance disclosures for issuers of bonds marketed as environmentally sustainable or sustainability-linked bonds	Article 21

Directive or Regulation	Type of information	Description	Article
Regulation (EU) 2023/2859	Other	Other types of information made public pursuant to any further legally binding Union acts that provide for centralised electronic access to information on ESAP	Article 1(1), point (a)

- (¹) 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, ELI: <http://data.europa.eu/eli/dir/2004/25/oj>).
- (²) 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, ELI: <http://data.europa.eu/eli/dir/2007/36/oj>).
- (³) Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ L 173, 12.6.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/596/oj>).
- (⁴) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2088/oj>).
- (⁵) 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, ELI: <http://data.europa.eu/eli/dir/2014/65/oj>).
- (⁶) Regulation (EU) 2015/2365 of the European Parliament and of the Council of 25 November 2015 on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012 (OJ L 337, 23.12.2015, p. 1, ELI: <http://data.europa.eu/eli/reg/2015/2365/oj>).
- (⁷) 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, ELI: <http://data.europa.eu/eli/dir/2002/87/oj>).
- (⁸) 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, ELI: <http://data.europa.eu/eli/dir/2006/43/oj>).
- (⁹) 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, ELI: <http://data.europa.eu/eli/dir/2009/65/oj>).
- (¹⁰) 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, ELI: <http://data.europa.eu/eli/dir/2009/138/oj>).
- (¹¹) 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, ELI: <http://data.europa.eu/eli/dir/2011/61/oj>).
- (¹²) 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, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338, ELI: <http://data.europa.eu/eli/dir/2013/36/oj>).
- (¹³) 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, ELI: <http://data.europa.eu/eli/dir/2014/59/oj>).
- (¹⁴) 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, ELI: <http://data.europa.eu/eli/dir/2016/97/oj>).
- (¹⁵) 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, ELI: <http://data.europa.eu/eli/dir/2016/2341/oj>).
- (¹⁶) 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, ELI: <http://data.europa.eu/eli/dir/2019/2034/oj>).
- (¹⁷) 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, ELI: <http://data.europa.eu/eli/dir/2019/2162/oj>).
- (¹⁸) Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies (OJ L 302, 17.11.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/1060/oj>).
- (¹⁹) Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/345/oj>).

- (²⁰) Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds (OJ L 115, 25.4.2013, p. 18, ELI: <http://data.europa.eu/eli/reg/2013/346/oj>).
- (²¹) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/575/oj>).
- (²²) Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77, ELI: <http://data.europa.eu/eli/reg/2014/537/oj>).
- (²³) Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84, ELI: <http://data.europa.eu/eli/reg/2014/600/oj>).
- (²⁴) Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/1286/oj>).
- (²⁵) Regulation (EU) 2015/760 of the European Parliament and of the Council of 29 April 2015 on European long-term investment funds (OJ L 123, 19.5.2015, p. 98, ELI: <http://data.europa.eu/eli/reg/2015/760/oj>).
- (²⁶) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/1011/oj>).
- (²⁷) Regulation (EU) 2017/1131 of the European Parliament and of the Council of 14 June 2017 on money market funds (OJ L 169, 30.6.2017, p. 8, ELI: <http://data.europa.eu/eli/reg/2017/1131/oj>).
- (²⁸) Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) (OJ L 198, 25.7.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1238/oj>).
- (²⁹) Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements of investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) No 806/2014 (OJ L 314, 5.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2033/oj>).
- (³⁰) Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (OJ L 150, 9.6.2023, p. 40, ELI: <http://data.europa.eu/eli/reg/2023/1114/oj>).
- (³¹) Regulation (EU) 2023/2631 of the European Parliament and of the Council of 22 November 2023 on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds (OJ L, 2023/2631, 30.11.2023, ELI: <http://data.europa.eu/eli/reg/2023/2631/oj>).

Table 2

Categories of size

Directive or Regulation	Criteria	Category by size
Regulation (EU) 2017/1129	Article 2, point (f)	‘SME’ if meeting the criteria
		‘Large’ if not meeting the criteria
Regulation (EU) 2019/2033	Article 12(1)	‘Small and non-interconnected’ if meeting the criteria
		‘Large’ if exceeding the criteria
Directive 2004/109/EC	Article 3(1) of Directive 2013/34/EU	‘Micro undertaking’
	Article 3(2) of Directive 2013/34/EU	‘Small undertaking’
	Article 3(3) of Directive 2013/34/EU	‘Medium undertaking’
	Article 3(4) of Directive 2013/34/EU	‘Large undertaking’
	Article 3(5) of Directive 2013/34/EU	‘Small group’
	Article 3(6) of Directive 2013/34/EU	‘Medium group’
	Article 3(7) of Directive 2013/34/EU	‘Large group’

Directive or Regulation	Criteria	Category by size
Directive 2013/34/EU	Article 3(1)	'Micro undertaking'
	Article 3(2)	'Small undertaking'
	Article 3(3)	'Medium undertaking'
	Article 3(4)	'Large undertaking'
	Article 3(5)	'Small group'
	Article 3(6)	'Medium group'
	Article 3(7)	'Large group'
Regulation (EU) 575/2013	Article 4(1)	'Small and non-complex institution' if meeting the criteria of point (145)
		'Large institution' if meeting the criteria of point (146)
		'Large subsidiary' if meeting the criteria of point (147)
Directive 2014/65/EU	Article 4(13)	'SME' if meeting the criteria
		'Large' if exceeding the criteria
Directive 2014/59/EU	Article 2(1), point (107)	'Micro, small and medium-sized' if meeting the criteria referred to in Article 2(1) of the Annex to Commission Recommendation 2003/361/EC ⁽¹⁾
	Article 2(1), point (107)	'Large' if exceeding the criteria referred to in Article 2(1) of the Annex to Recommendation 2003/361/EC
Directive (EU) 2016/2341	Article 5	'Small' if meeting the criteria
		'Large' if exceeding the criteria

⁽¹⁾ Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (notified under document number C(2003) 1422) (OJ L 124, 20.5.2003, p. 36, ELI: <http://data.europa.eu/eli/reco/2003/361/oj>).

Table 3

Categorisation of certain entities

Entities	Category
Administrator of benchmarks as defined in Article 3(1), point 6 of Regulation (EU) 2016/1011	Administrator of benchmarks
Central counterparty and other type of counterparties as defined in Article 2 Regulation (EU) No 648/2012 ⁽¹⁾	CCP
Central securities depository as defined in Article 2(1), point 1 of Regulation (EU) No 909/2014 ⁽²⁾	CSD
Credit rating agency as defined in Article 3(1), point (b) of Regulation (EC) No 1060/2009	CRA
Credit institution authorised in accordance with Directive 2013/36/EU	Credit institution
Investment firm authorised in accordance with Directive 2014/65/EU	Investment firm
Insurance undertaking authorised in accordance with Directive 2009/138/EC	Insurance undertaking
Alternative Investment Fund Managers (AIFMs) authorised or registered in accordance with Directive 2011/61/EU	AIFM
Management company as defined in Article 2(1), point (b) of Directive 2009/65/EC	Management company
Institution for occupational retirement provision as defined in Article 6(1) of Directive (EU) 2016/2341	Institution for occupational retirement
Payment institutions as defined in Article 4(4) of Directive (EU) 2015/2366 ⁽³⁾	Payment institutions
Reinsurance undertaking authorised in accordance with Directive 2009/138/EC	Reinsurance
Undertakings for the Collective Investment in Transferable Securities (UCITS) authorised in accordance with Directive 2009/65/EC	UCITS
ESG rating providers as defined in Article 3(4) of Regulation (EU) 2024/3005 on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulation (EU) 2019/2088 and (EU) 2023/2859	ESG rating providers
Other financial market operators including in the areas of securities exchanges, commodity exchanges, financial technology and infrastructure	Other financial market operators

⁽¹⁾ Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/648/oj>).

⁽²⁾ Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 (OJ L 257, 28.8.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/909/oj>).

⁽³⁾ Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35, ELI: <http://data.europa.eu/eli/dir/2015/2366/oj>).