



2025/1410

16.7.2025

**COMMISSION IMPLEMENTING REGULATION (EU) 2025/1410**

**of 9 July 2025**

**on the format, template and technical specifications of the labels and transparency notices of political advertisements in accordance with Articles 11 and 12 of Regulation (EU) 2024/900 of the European Parliament and of the Council**

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2024/900 of the European Parliament and of the Council of 13 March 2024 on the transparency and targeting of political advertising <sup>(1)</sup>, and, in particular, Article 11(4) and Article 12(7) thereof,

Whereas:

- (1) Regulation (EU) 2024/900 lays down harmonised rules for political advertising and related services and on the use of targeting techniques and ad-delivery techniques that involve the processing of personal data in the context of online political advertising. As mentioned in recital 2 of Regulation (EU) 2024/900, political advertising can be disseminated or published via traditional offline media, such as newspapers, television, and radio, but also increasingly via online platforms, websites, mobile applications, computer games and other digital interfaces.
- (2) Article 11(4) and Article 12(7) of Regulation (EU) 2024/900 require the Commission to adopt implementing acts establishing, respectively, the format and template of the labels referred to in Article 11(3) of that Regulation and the format and technical specifications for the transparency notices referred to in Article 11(1)(e) and Article 12 of that Regulation.
- (3) Article 11(1) of Regulation (EU) 2024/900 requires political advertising publishers to ensure that each political advertisement is made available together with the following information in a clear, salient and unambiguous way: (a) a statement that it is a political advertisement; (b) the identity of the sponsor and, where applicable, the entity ultimately controlling the sponsor; (c) where applicable, the election, referendum, legislative or regulatory process to which the political advertisement is linked; (d) where applicable, a statement that the political advertisement has been subject to targeting or ad-delivery techniques; and (e) a transparency notice containing the information referred to in Article 12(1) of that Regulation, or a clear indication of where it can be easily and directly retrieved. Pursuant to Article 11(2) of Regulation (EU) 2024/900, political advertising publishers are also required to ensure the completeness of the information listed in paragraph 1 of that Article, and the accuracy of the information of where the transparency notice can be retrieved.
- (4) Pursuant to Article 11(3) of Regulation (EU) 2024/900, the information referred to in Article 11(1) of that Regulation is to be provided in the form of a label included in the political advertisement and adapted to the medium used by the political advertisement. According to Article 11(3), second subparagraph of Regulation (EU) 2024/900, such labels are to be prominent, are to enable individuals to easily identify a political advertisement as such and are to remain in place if the political advertisement is further disseminated.

<sup>(1)</sup> OJ L, 2024/900, 20.3.2024, ELI: <http://data.europa.eu/eli/reg/2024/900/oj>.

- (5) Article 11(1)(e) of Regulation (EU) 2024/900 requires political advertising publishers to ensure that each political advertisement is made available together with a transparency notice containing the information referred to in Article 12(1) of that Regulation, or with a clear indication of where such transparency notice can be easily and directly retrieved. Pursuant to Article 12(3) of Regulation (EU) 2024/900, transparency notices are to be included in each political advertisement or always be easily retrievable during the period of publication of the political advertisement. They are also to be kept up to date during the entire period of publication of the political advertisement, presented in a format which is easily accessible and, at least when the political advertisement is made available electronically, available in a machine-readable format, and they are to be written in the language of the political advertisement.
- (6) As highlighted in recital 87 of Regulation (EU) 2024/900, information to be provided on the use of targeting techniques and ad-delivery techniques should be presented in a format which is easily accessible, clearly visible, user-friendly, including through the use of plain language, and accessible for persons with disabilities.
- (7) In addition, Article 12(4) of Regulation (EU) 2024/900 requires political advertising publishers to retain their transparency notices together with any modifications that were made to those notices for a period of seven years after the last publication of the political advertisement concerned.
- (8) Furthermore, Article 11(5) of Regulation (EU) 2024/900 provides that Member States, including competent authorities, and the Commission are to encourage the drawing up of voluntary codes of conduct intended to contribute to the proper labelling of political advertisements.
- (9) It is necessary to establish the format and the template of the labels and transparency notices, and to ensure that they are adapted to the medium used by the political advertisements. General requirements should be set out for labels and transparency notices of offline and online political advertisements to cover the broad range of physical and digital forms of publication, including, where applicable, merchandise. Additional requirements should address the specificities of linear and on-demand audiovisual media services and linear and non-linear radio services, as well as the distinct format of printed media, such as newspapers, magazines, brochures, booklets, flyers, posters or leaflets, and the particular features of the digital media, including online platforms, websites, mobile applications and computer games.
- (10) Best use could be made of user interface elements facilitating navigation and information display in the online medium, such as thumbnails, icons, nested displays, pop-up windows, or overlay in-app messages, to present labels and ensure that citizens easily recognise political advertisements online without engaging with the political advertisement itself.
- (11) It is important to establish technical specifications for transparency notices made available online. These technical specifications should be without prejudice to the technical requirements on the transmission of information to the European Repository for online political advertisements, which is necessary for political advertising publishers to comply with their obligations under Article 13(2) and (4) of Regulation (EU) 2024/900.
- (12) In order to ensure accessibility for persons with disabilities, the relevant accessibility requirements set out in Annex I to Directive (EU) 2019/882 of the European Parliament and of the Council <sup>(<sup>2</sup>)</sup>, such as the ones set out in Section III thereof, should be taken into account at the publication of transparency notices.
- (13) This Regulation takes into account the specific needs of micro, small and medium-sized undertakings, in line with the principle of proportionality.

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(<sup>2</sup>) Directive (EU) 2019/882 of the European Parliament and of the Council of 17 April 2019 on the accessibility requirements for products and services (OJ L 151, 7.6.2019, p. 70, ELI: <http://data.europa.eu/eli/dir/2019/882/oj>).

- (14) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council <sup>(3)</sup> and delivered its opinion on 17 June 2025.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Committee referred to in Article 29(1) of Regulation (EU) 2024/900,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Labels referred to in Article 11 of Regulation (EU) 2024/900 shall comply with Annex I and II to this Regulation.
2. Transparency notices referred to in Article 12 of Regulation (EU) 2024/900 shall comply with Annex I, II and III to this Regulation.

*Article 2*

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 October 2025.

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

Done at Brussels, 9 July 2025.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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

## ANNEX I

**Format of labels and transparency notices****1. General requirements**

1. This section sets out common requirements for labels and transparency notices of political advertisements applicable to all forms and means of publication, dissemination and delivery of political advertisements.
2. The label must be included in, affixed to or associated with the political advertisement in a clear, salient and unambiguous manner, to give the reader, viewer or listener adequate notice of the information set out in Annex II to this Regulation.
3. A label is not clear, salient and unambiguous, if it is, to the average person, difficult to read, view or hear, or if it is easily overlooked, including because it does not stand out clearly from the political advertisement or due to the configuration of the medium of publication or dissemination.
4. Visual labels and transparency notices shall be legible, in fonts of adequate size and suitable shape, adapting to the publication medium and using sufficient contrast, as well as adequate spacing between letters, lines and paragraphs.
5. Audio labels shall be clearly and articulately pronounced in a formal tone. Audio labels shall not be accompanied by background sounds.
6. Where a webpage link, QR code or equivalent user-friendly technical measures are used to provide a reference to where the transparency notice can be retrieved from, they shall lead directly to the transparency notice.
7. QR codes shall be in high contrast to the background colour of the labels and of a size that is easily readable by a commonly available QR code readers, such as those integrated in hand-held communication devices.

**2. Specific requirements for television and radio**

1. This section applies to labels and transparency notices of political advertisements made available through audiovisual media services, in the meaning of Article 1(1)(a)(i) of Directive 2010/13/EU of the European Parliament and of the Council <sup>(1)</sup>, as well as through linear and non-linear radio services.
2. Visual labels shall be shown for the entire duration of the political advertisement. Alternatively, visual labels may be shown as a full screen at the beginning or at the end of the political advertisement if:
  - (a) they appear for at least 3 seconds; and
  - (b) the statement indicating that the advertisement is a political advertisement, the name of the sponsor and the webpage link to the transparency notice are visible in a clear, salient and unambiguous manner for the entire duration of the political advertisement.
3. The label may be provided as a combination of visual and audio formats, by using, as relevant, the templates set out in points 1 and 2 of Annex II, provided that point 2(b) is complied with.

<sup>(1)</sup> Directive 2010/13/EU of the European Parliament and of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (OJ L 95, 15.4.2010, p. 1, ELI: <http://data.europa.eu/eli/dir/2010/13/oj>).

4. Audio labels shall be announced at the beginning or the end of the political advertisement.

**3. Specific requirements for printed media**

1. This section applies to labels and transparency notices of political advertisements made available through printed media.
2. The label shall, as a rule, be contained in a single printed box.
3. Where it is included in the same printed material as the political advertisement, the transparency notice shall, as a rule, be contained in a single printed box.
4. The label and the transparency notice shall be displayed in high contrast to the background.

**4. Specific requirements for digital medium**

1. This section applies to labels and transparency notices of political advertisements made available digitally, with the exception of audiovisual media services in the meaning of Article 1(1)(a)(i) of Directive 2010/13/EU and of linear and non-linear radio services.
2. Where political advertisements are made available in a video format, visual labels shall be shown for the entire duration of the political advertisement. Alternatively, visual labels may be shown as a full screen at the beginning or at the end of the political advertisement if:
  - (a) they appear for at least 3 seconds; and
  - (b) the statement indicating that the advertisement is a political advertisement, the name of the sponsor and the webpage link to the transparency notice are visible in a clear, salient, and unambiguous manner for the entire duration of the political advertisement.
3. User interface elements facilitating online navigation and information display may be used to present the label provided that point 2(b) is complied with without taking any additional action.
4. Visual labels shown or presented in accordance with point 3 shall appear as dark text on a light background.
5. Where political advertisements are made available in an audio format, the label may be provided in an audio format if it complies with the following requirements:
  - (a) it is audible without taking any additional action;
  - (b) it is announced at the beginning or the end of the political advertisement.
6. The label may be provided as a combination of visual and audio formats by using, as relevant, the templates set out in points 1 and 2 of Annex II, provided that point 2(b) is complied with.

## ANNEX II

## Templates for labels and transparency notices of political advertisements

1. Template for visual labels<sup>1</sup>**POLITICAL ADVERTISEMENT<sup>2</sup>**(using **targeting** and/or **ad-delivery** based on PERSONAL DATA)<sup>3</sup>

- The sponsor is [either (a) BUSINESS NAME of the legal entity, or (b) NAME AND SURNAME of the natural person]<sup>4</sup>
- (The sponsor is controlled by [either (a) business name of the legal entity or (b) name and surname of the natural person])<sup>5</sup>
- (The advertisement is linked to [title and date of the election(s)] or [name of the legislative or regulatory initiative])<sup>6</sup>

More information at [**webpage link**]<sup>7</sup>

## Notes

1. The use of a rectangular black box to border the information in the label is optional. Bullet points may be replaced by other list markers. The use of bold text and/or capital letters is encouraged, particularly as regards the statement indicating that the advertisement is a political advertisement, the information on the use of targeting and/or ad-delivery based on personal data, the name of the sponsor and the reference to the webpage link.
2. The statement indicating that the advertisement is a political advertisement is mandatory. Similar wording may be used.
3. The provision of information on the use of targeting and/or ad-delivery based on personal data is mandatory where applicable. Similar wording may be used.
4. The provision of information on the name of the sponsor is mandatory. Instead of 'the sponsor is', similar wording may be used to indicate the person at whose request or on whose behalf the political advertisement is published, delivered or disseminated. The order of the first name and the surname of the natural person is discretionary. The information on the name of the sponsor may be accompanied by the political logo of the sponsor, such as a political party logo or an election symbol.
5. The provision of information on the name of the controlling entity is mandatory where another entity exercises decisive influence on the composition, voting or decisions of the organs of the sponsor.
6. The provision of information on the link of the political advertisement to an election or a legislative or regulatory initiative is mandatory where there is a clear and substantial link to an election or a legislative or regulatory initiative. The title of the election may be indicated by reference to the category of authorities being elected (e.g. 'parliamentary elections') or to a specific type (e.g. 'constitutional referendum'). The title of the legislative or regulatory initiative may be shortened.
7. The webpage link shall be provided where the transparency notice is not part of the label. Alternatively, QR codes or equivalent user-friendly technical measures to directly retrieve the transparency notice may be used. Where a webpage link is provided in an online label, the link text shall be in bold letters or a different colour from that of the other text of the label and be described as 'Transparency notice'.

## 2. Template for audio labels

This is a political advertisement<sup>1</sup> (which uses targeting and/or ad delivery techniques based on personal data<sup>2</sup>). The sponsor is [either (a) business name of the legal entity or (b) name and surname of the natural person]<sup>3</sup>. (The sponsor is controlled by [either (a) business name of the legal entity or (b) name and surname of the natural person])<sup>4</sup>. (The advertisement is linked to [the name and date of the election] or [name of the initiative.])<sup>5</sup>. More information at [webpage link]<sup>6</sup>.

### Notes

1. The statement indicating that the advertisement is a political advertisement is mandatory.
2. The provision of information on the use of targeting and/or ad-delivery based on personal data is mandatory where applicable. Similar wording may be used.
3. The provision of information on the name of the sponsor is mandatory. Instead of 'the sponsor is', similar wording may be used to indicate the person at whose request or on whose behalf the political advertisement is published, delivered or disseminated. The order of the first name and the surname of the natural person is discretionary.
4. The provision of information on the name of the controlling entity is mandatory where another entity exercises decisive influence on the composition, voting or decisions of the organs of the sponsor.
5. The provision of information on the link of the political advertisement to an election or a legislative or regulatory initiative is mandatory where there is a clear and substantial link to an election or a legislative or regulatory initiative. The title of the election may be indicated by reference to the category of authorities being elected (e.g. 'parliamentary elections') or to a specific type (e.g. 'constitutional referendum'). The title of the legislative or regulatory initiative may be shortened.
6. The webpage link should be short.

## 3. Template for transparency notices

### TRANSPARENCY NOTICE

1. **The sponsor:** [either (a) Business NAME and, where different, the legal NAME, email address, postal address, and, where different, the place of establishment, and, where applicable, the relevant registration number of the legal entity or political campaign organisation without legal personality or (b) NAME and SURNAME, email address, and postal address, where made public, of the natural person.]<sup>1</sup>
2. **The entity ultimately controlling the sponsor:** [either (a) Business NAME and, where different, the legal NAME, email address, postal address, and, where different, the place of establishment of the legal entity or (b) NAME and SURNAME, email address, and postal address, where made public, of the natural person.]<sup>2</sup>
3. **The entity paying for the political advertisement:** [either (a) Business NAME and, where different, the legal NAME, email address, postal address, and, where different, the place of establishment of the legal entity or (b) NAME and SURNAME, email address, and postal address, where made public, of the natural person.]<sup>3</sup>

4. **The period during which the political advertisement is intended to be published, delivered or disseminated:** [From start date to end date.]<sup>4</sup>
5. **The aggregated amounts and the aggregated value of other benefits received by the providers of political advertising services for the political advertisement:** [Total figure and currency.]<sup>5</sup>
6. **The aggregated amounts and the aggregated value of other benefits received by the providers of political advertising services for the political advertising campaign:** [Total figure and currency.]<sup>6</sup>
7. **Information on the origin of the amounts and other benefits received by the providers of political advertising services:** [Public and/or private and EU and/or non-EU.]<sup>7</sup>
8. **The methodology used for the calculation of the aggregated amounts and the aggregated value of other benefits received by the providers of political advertising services for the political advertisement, and where applicable, the political advertising campaign:** [How the amounts and the in-kind benefits received by each relevant service provider were identified and aggregated.]<sup>8</sup>
9. **The political advertisement is linked to:** [title, level and date of the election] or [title of the initiative and the level of the legislative or regulatory process.]<sup>9</sup>
10. [Webpage link(s) on official information about the modalities for participation in the election or referendum linked to the political advertisement.]<sup>10</sup>
11. [Links to the European repository for online political advertisements.]<sup>11</sup>
12. **How to notify possibly non-compliant political advertisements:** [Information on the mechanism for notifying possibly non-compliant political advertisements laid down in Article 15(1) of Regulation (EU) 2024/900.]<sup>12</sup>
13. [A previous publication of the political advertisement or of an earlier version of it has been suspended or discontinued due to an infringement of Regulation (EU) 2024/900.]<sup>13</sup>

#### USE OF TARGETING and/or AD-DELIVERY TECHNIQUES

##### based on the processing of personal data

14. **[The political advertisement has been subject to targeting techniques and/or ad-delivery techniques based on the use of personal data.]**<sup>14</sup>
15. **Information about the targeting and/or ad-delivery techniques used**<sup>15</sup>:
  - (a) Analytical techniques used: [short description]
  - (b) The specific group(s) of recipients targeted, including the parameters used to determine the recipients to whom the political advertisement is disseminated: [list]
  - (c) The categories of personal data used for the targeting techniques or ad-delivery techniques: [list]
  - (d) The targeting goals, mechanisms and logic including the inclusion and exclusion parameters, and the reasons for choosing those parameters: [short description]
  - (e) Information on the use of artificial intelligence systems in the targeting or ad delivery of the political advertising: [short description]
  - (f) Period of dissemination of the political advertisement: [start date and end date]



- (g) Number of views of the political advertisement: [total number]
  - (h) Number of engagements with the political advertisement in terms of clicks, likes and comments: [total number]
  - (i) Internal policy describing how targeting and ad-delivery techniques are used: [link or URL]
  - (j) Other relevant information: [short description]
16. **Effective means supporting individuals to exercise their data protection rights under Regulation (EU) 2016/679 of the European Parliament and of the Council <sup>(1)</sup> (General Data Protection Regulation), including the right to amend their personal data and withdraw consent to process their personal data for political advertising purposes<sup>16</sup>:**
- (a) The identity and contact details of the controller(s): [either (a) business NAME and, where different, the legal NAME, email address, postal address, and, where different, the place of establishment of the legal entity or (b) NAME and SURNAME, email address, and, where made public, postal address of the natural person.]
  - (b) Reference to the right to withdraw consent to process personal data for political advertising purposes: [webpage link to interface of the controller providing for easy and user-friendly possibility to withdraw the consent for political advertising]
  - (c) Link to interface allowing the exercise of rights under Regulation (EU) 2016/679: [webpage link]
  - (d) Link to information provided pursuant to Regulation (EU) 2016/679: [webpage link].

#### Notes

1. The information on the place of establishment and the postal address shall include the street, the number, the city, the postal code, and the country. The relevant registration number refers to registration numbers assigned to the sponsor in an electoral or decision-making context, such as in the case of a political party registered to participate in elections or an entity registered as an interest representative or provider of interest representation activities.
2. Information to be provided only where another entity exercises decisive influence on the composition, voting or decisions of the organs of the sponsor.
3. Information to be provided only where the natural or legal person that provides remuneration in exchange for the political advertisement is different from the sponsor or the entity ultimately controlling the sponsor.
4. The start date and the end date shall be expressed as calendar days.
5. The total figure shall include the amounts invoiced, budgeted or charged by the providers of political advertising services, including the publisher, in exchange for the political advertising services they provided for the political advertisement concerned. Where applicable, it shall also include the monetary value of all the benefits in kind received and/or to be received by the providers of political advertising services, including the publisher, in exchange for the political advertising services they provided for the political advertisement concerned.

<sup>(1)</sup> 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>).

6. Information to be provided where applicable. The total figure shall include all the amounts invoiced, budgeted or charged by the providers of political advertising services, including the publisher, for the series of linked political advertisements, which include the political advertisement concerned. Where applicable, it shall also include the monetary value of all the benefits in kind received and/or to be received by the providers of political advertising services, including the publisher, for the political advertising campaign, which includes the political advertisement concerned.
7. Information to be provided as relevant.
8. Information clarifying if the total figure in point 5 and, where applicable, point 6 reflects invoiced, budgeted and/or charged amounts and if it includes value added tax. In the case of benefits in kind it shall indicate the valuation method(s) used. In the latter case, it may provide webpage link(s) to existing standards.
9. Information to be provided only where there is a clear and substantial link to an election or a legislative or regulatory initiative. The title of the election may be indicated by reference to the category of authorities being elected (e.g. 'parliamentary elections') or to a specific type (e.g. 'constitutional referendum'). The title of the legislative or regulatory initiative may be shortened. The level shall be indicated as applicable by reference to the EU, national, regional or local level, including by mentioning the relevant Member State(s) and/or territories.
10. Where the transparency notice is provided online, the webpage link(s) shall be described as 'Official information about the modalities for participation in the election linked to the political advertisement'.
11. Information to be provided for transparency notices accompanying online political advertisements published, delivered or disseminated starting with the date of the establishment of the European Repository for online political advertisements. Where the transparency notice is provided online, the webpage link shall be described as 'Link to the European Repository for online political advertisements'.
12. The information on the mechanism for notifying possibly non-compliant political advertisements may also be provided as a webpage link. Where the transparency notice is provided online, the webpage link shall be described as 'Notify possibly non-compliant political advertisements'.
13. Information to be provided as relevant and where applicable.
14. Information to be provided only in the case of online political advertisements using targeting and/or ad-delivery techniques based on the processing of personal data.
15. Information to be provided only in the case of online political advertisements using targeting and/or ad-delivery techniques based on the processing of personal data. The reach of the political advertisement in terms of views, clicks, likes and comments shall be provided where technically feasible.
16. Information to be provided only in the case of online political advertisements using targeting and/or ad-delivery techniques based on the processing of personal data. Where applicable, the references to Regulation (EU) 2016/679 shall be replaced with references to Regulation (EU) 2018/1725.

## ANNEX III

**Technical specifications for transparency notices**

1. Where the transparency notice is not included in the label or provided in accordance with point 3.3 of Annex I, it shall be made available online.
2. Where applicable pursuant to Article 12(3) second subparagraph of Regulation (EU) 2024/900, transparency notices shall be made available in a machine-readable format. A transparency notice is machine-readable if it is provided in a format that software applications can automatically process, without human intervention, such as JSON or XML.
3. Where applicable, the transparency notice shall comply with the relevant accessibility requirements set out in Annex I to Directive (EU) 2019/882.
4. Where technically feasible, the fonts featured in the transparency notice shall be sans-serif typeface and at least in 12 points size. The line spacing shall be at least space-and-a-half within paragraphs, and paragraph spacing shall be at least 1,5 times larger than the line spacing.
5. Where technically feasible, the contrast ratio between the elements of the transparency notice and its background shall be at least 4,5:1.
6. Where technically feasible, transparency notices shall use a flexible layout, allowing them to automatically adjust to the screen sizes and interfaces being used.
7. Where technically feasible, the transparency notices shall be provided in a format that can be resized without assistive technology up to 200 per cent in a way that does not require the user to scroll horizontally to read a line of text on a full screen window.
8. Effects or animations may be used to highlight and make the transparency notice more user-friendly.
9. Points 4 to 7 shall not apply to micro, small or medium-sized undertakings qualifying under Article 3(1), (2) and (3) of Directive 2013/34/EU of the European Parliament and of the Council <sup>(1)</sup>.

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<sup>(1)</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, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).