



2023/2864

20.12.2023

DIRECTIVE (EU) 2023/2864 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 13 December 2023
amending certain Directives as regards the establishment and functioning of the European single access point

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the ordinary legislative procedure ⁽²⁾,

Whereas:

- (1) Easy and structured access to data, including to information provided on a voluntary basis, is important to enable decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Such access is also necessary in order to increase opportunities for the growth and visibility of, and innovation by, small and medium-sized enterprises (SMEs). Rolling out common European data spaces in crucial sectors, including the financial sector, serves the purpose of providing easy access to reliable sources of information in those sectors. The financial sector is itself expected to undergo a digital transformation in the coming years and the Union should support that transformation, in particular by promoting data-driven finance. Furthermore, putting sustainable finance at the heart of the financial system is a key means of achieving the green transition of the Union economy. For that green transition to succeed, it is essential that information related to the sustainability and social governance of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial, non-financial and environmental-, social- and governance-related information about natural or legal persons ('entities') that are themselves required to make such information public, or that publicly disclose such information to a collection body on a voluntary basis, needs to be improved. An efficient means of doing so at Union level is to establish a centralised platform giving electronic access to all relevant information.
- (2) In its communication of 24 September 2020 entitled 'A Capital Markets Union for people and businesses – new action plan', the Commission proposed to improve public access to entities' financial and non-financial information by building a European single access point (ESAP). The communication of the Commission of 24 September 2020 entitled 'A digital finance strategy for the EU' set out in general terms how the Union could promote the digital transformation of finance in the coming years, in particular, how to promote data-driven finance. Subsequently, in its communication of 6 July 2021 entitled 'Strategy for Financing the Transition to a Sustainable Economy', the Commission placed sustainable finance at the heart of the financial system as a key means of achieving the green transition of the Union economy, as part of the European Green Deal set out in the Commission's communication of 11 December 2019.

⁽¹⁾ OJ C 290, 29.7.2022, p. 58.

⁽²⁾ Position of the European Parliament of 9 November 2023 (not yet published in the Official Journal) and decision of the Council of 27 November 2023.

- (3) ESAP is established in accordance with Regulation (EU) 2023/2859 of the European Parliament and of the Council ^(?) in order to provide the public with easy centralised access to information about entities and their products that is of relevance to financial services, capital markets and sustainability, which authorities and entities are required to publish pursuant to Union legislative acts in those fields. Such publication should be carried out in accordance with a 'file once' principle and without entailing any additional disclosure requirements beyond those specified by law. In addition, any entity governed by the law of a Member State should be able to submit to a collection body, on a voluntary basis, information about its economic activities that is of relevance to financial services or capital markets, or that concerns sustainability, with a view to making that information accessible on ESAP in accordance with Regulation (EU) 2023/2859.
- (4) A number of Directives in the field of financial services, capital markets and sustainability should be amended in order to enable the functioning of ESAP. To achieve the sound and efficient functioning of ESAP in a proportionate manner, the scaling-up of the collection and submission of information needs to be gradual. It is intended that the requirement to make information available to ESAP constitutes an integral part of the sectoral Union legislative acts listed in the Annex to Regulation (EU) 2023/2859 and of any further Union legislative act which provides for centralised access to information on ESAP. The information to be made accessible on ESAP and the collection bodies designated for the collection of that information could be revisited as part of the review of those sectoral Union legislative acts, to ensure that ESAP provides market participants with easy centralised access to the information they need and that ESAP becomes the point of reference.
- (5) ESAP should be established with an ambitious timeframe, while taking intermediate steps to ensure its operational soundness and efficiency. In particular, sufficient time should be allocated for the technical implementation of ESAP and for the collection of information to be put in place in Member States. The development of ESAP should have an initial phase of 12 months, to grant sufficient time to Member States and the European Supervisory Authority (European Securities and Markets Authority) (ESMA) established by Regulation (EU) No 1095/2010 of the European Parliament and of the Council ^(*) to establish the IT infrastructure and test it on the basis of the collection of a limited number of information flows. Subsequently, the development of ESAP should gradually incorporate, over time, an additional number of information flows and functionalities at a pace that allows for ESAP's sound and efficient development. The functioning of ESAP should be assessed on a regular basis over the course of its implementation and operation to allow for any adjustments to meet the needs of its users and to ensure its technical efficiency.
- (6) For the purposes of the functioning of ESAP, collection bodies should be designated to collect information from entities that is of relevance to financial services, capital markets and sustainability. In the absence of a collection body already established under Union law, Member States should retain flexibility in organising the collection of information in their jurisdiction, should designate at least one collection body, as defined in Regulation (EU) 2023/2859, to collect and store information, and should notify ESMA accordingly. For the purpose of making information accessible on ESAP in a cost-efficient manner, the collection, transmission and storage of information should be based, to the extent possible, on existing collection, transmission and storage procedures and infrastructure in place at the national level as well as those in place for the transmission of information from the collection bodies to ESMA.
- (7) To ensure that ESAP provides timely access to information that is of relevance to financial services, capital markets and sustainability as set out in Regulation (EU) 2023/2859, entities should submit their information to a collection body at the same time as they make that information public. In turn, the collection bodies should make the information available to ESAP in an automated manner. The collection bodies should draw, to the extent possible, upon existing information collection procedures and infrastructure, at Union and national level, for the transmission of information to ESMA without undue delay.

^(?) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OJ L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

^(*) 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).

- (8) In order for the information on ESAP to be digitally usable, entities should submit to the collection bodies the information in a data extractable format or, where required by Union law, in a machine-readable format. The information submitted by entities to the collection bodies should be accompanied by the metadata requested by those collection bodies. The Commission should be empowered to adopt implementing technical standards developed by the European Supervisory Authority (European Banking Authority) (EBA) established by Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽⁵⁾, by the European Supervisory Authority (European Insurance and Occupational Pensions Authority) (EIOPA) established by Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽⁶⁾, or by ESMA (known collectively as 'European Supervisory Authorities' or 'ESAs'), specifying the metadata for each piece of information, how the data in the information is to be structured, the information for which a machine-readable format is required and which machine-readable format is to be used in such cases. As regards implementing technical standards concerning sustainability information, the ESAs, acting through the Joint Committee, should liaise with EFRAG on the development of those draft standards. The introduction of a machine-readable format should be justified by an analysis that takes into account the costs and benefits for entities and for users of the information and also for any other concerned parties, in particular the collection bodies, competent authorities and ESAs.
- (9) The collection bodies should not be responsible for verifying the accuracy of the content of the information submitted by entities, unless mandated to do so in accordance with the applicable Union legislative acts listed in the Annex to Regulation (EU) 2023/2859. Entities that submit information on a mandatory basis should be responsible for ensuring the accuracy of the information submitted pursuant to their legal obligations under the applicable Union legislative acts listed in that Annex or under national law.
- (10) 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 ⁽⁷⁾ and delivered formal comments on 19 January 2022.
- (11) The European Central Bank provided its opinion on 7 June 2022 ⁽⁸⁾.
- (12) Since the objective of this Directive, namely, to harmonise the disclosure requirements for the public information that should be accessible through ESAP, cannot be sufficiently achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (13) The following Directives should therefore be amended accordingly:

— Directive 2002/87/EC of the European Parliament and of the Council ⁽⁹⁾;

⁽⁵⁾ 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).

⁽⁶⁾ 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).

⁽⁷⁾ 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).

⁽⁸⁾ OJ C 307, 12.8.2022, p. 3.

⁽⁹⁾ 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).

- Directive 2004/25/EC of the European Parliament and of the Council ⁽¹⁰⁾;
- Directive 2004/109/EC of the European Parliament and of the Council ⁽¹¹⁾;
- Directive 2006/43/EC of the European Parliament and of the Council ⁽¹²⁾;
- Directive 2007/36/EC of the European Parliament and of the Council ⁽¹³⁾;
- Directive 2009/65/EC of the European Parliament and of the Council ⁽¹⁴⁾;
- Directive 2009/138/EC of the European Parliament and of the Council ⁽¹⁵⁾;
- Directive 2011/61/EU of the European Parliament and of the Council ⁽¹⁶⁾;
- Directive 2013/34/EU of the European Parliament and of the Council ⁽¹⁷⁾;
- Directive 2013/36/EU of the European Parliament and of the Council ⁽¹⁸⁾;
- Directive 2014/59/EU of the European Parliament and of the Council ⁽¹⁹⁾;
- Directive 2014/65/EU of the European Parliament and of the Council ⁽²⁰⁾;
- Directive (EU) 2016/97 of the European Parliament and of the Council ⁽²¹⁾;
- Directive (EU) 2016/2341 of the European Parliament and of the Council ⁽²²⁾;
- Directive (EU) 2019/2034 of the European Parliament and of the Council ⁽²³⁾;
- Directive (EU) 2019/2162 of the European Parliament and of the Council ⁽²⁴⁾,

⁽¹⁰⁾ 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).

⁽¹¹⁾ 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).

⁽¹²⁾ 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).

⁽¹³⁾ 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).

⁽¹⁴⁾ 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).

⁽¹⁵⁾ 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).

⁽¹⁶⁾ 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).

⁽¹⁷⁾ 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).

⁽¹⁸⁾ 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).

⁽¹⁹⁾ 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).

⁽²⁰⁾ 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).

⁽²¹⁾ 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).

⁽²²⁾ 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).

⁽²³⁾ 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).

⁽²⁴⁾ 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).

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendment to Directive 2002/87/EC

In Directive 2002/87/EC, the following article is inserted:

'Article 30b

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when publicly disclosing any information referred to in Article 9(4) of this Directive, regulated entities submit that information at the same time to the collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the regulated entity to which the information relates;
 - (ii) the legal entity identifier of the regulated entity, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the regulated entity by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall require regulated entities to obtain a legal entity identifier.

3. For the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

4. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

5. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 2

Amendment to Directive 2004/25/EC

In Directive 2004/25/EC, the following article is inserted:

Article 16a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 4(2), point (c), Article 6(1) and (2) and Article 9(5) of this Directive, companies submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
 - (b) be accompanied by the following metadata:
 - (i) all the names of the company to which the information relates;
 - (ii) the legal entity identifier of the company, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the company by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the industry sector(s) of the economic activities of the company, as specified pursuant to Article 7(4), point (e), of that Regulation;
 - (v) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (vi) an indication of whether the information contains personal data.
2. For the purposes of paragraph 1, point (b)(ii), Member States shall require companies to obtain a legal entity identifier.
3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.
4. From 10 January 2030, Member States shall ensure that the information referred to in Article 5(4) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the authority competent to supervise a bid designated pursuant to Article 4(1) of this Directive.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the company to which the information relates;
 - (ii) where available, the legal entity identifier of the company, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

6. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 3

Amendments to Directive 2004/109/EC

Directive 2004/109/EC is amended as follows:

- (1) Article 21a is deleted;
- (2) the following article is inserted:

'Article 23a

Accessibility of information on the European single access point

1. From 10 July 2026, Member States shall ensure that, when disclosing regulated information referred to in Article 21(1) of this Directive, the issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent shall submit that regulated information at the same time to the collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the regulated information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union or national law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the issuer to which the information relates;
 - (ii) the legal entity identifier of the issuer, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the issuer by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the industry sector(s) of the economic activities of the issuer, as specified pursuant to Article 7(4), point (e), of that Regulation;
 - (v) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (vi) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall require issuers to obtain a legal entity identifier.

3. For the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the officially appointed mechanism designated under Article 21(2) of this Directive.

4. From 10 July 2026, Member States shall ensure that the information referred to in Article 29(1) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority pursuant to this Directive.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the natural person or legal entity to which the information relates;
 - (ii) where available, the legal entity identifier of the legal entity, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. For the purpose of ensuring the efficient collection and management of regulated information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany that information, including the half-yearly financial report referred to in Article 5(1);
- (b) the structuring of the data and the machine-readable format applicable to the information referred to in point (a) of this subparagraph.

For the purposes of point (b), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

6. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 4

Amendment to Directive 2006/43/EC

In Directive 2006/43/EC, the following article is inserted:

Article 20a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that the information referred to in Article 30c of this Directive is made accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*). For that purpose, the collection body as defined in Article 2, point (2), of that Regulation shall be the competent authority pursuant to this Directive.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the statutory auditor or audit firm to which the information relates;
 - (ii) where available, the legal entity identifier of the audit firm, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

2. From 10 January 2030, Member States shall ensure that the information referred to in Article 15 of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the public register.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the statutory auditor or audit firm to which the information relates;
 - (ii) where available, the legal entity identifier of the audit firm, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;

- (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (iv) an indication of whether the information contains personal data.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 5

Amendment to Directive 2007/36/EC

In Directive 2007/36/EC, the following chapter is inserted:

Chapter IIb

European single access point

Article 14c

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 3g(1), Article 3h(1) and (2), Article 3j(1) and (2), Article 9a(7), Article 9b(5), Article 9c(2) and (7), and Article 14(2) of this Directive, institutional investors, asset managers, proxy advisors and companies submit that information at the same time to the collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the institutional investor, asset manager, proxy advisor or company to which the information relates;
 - (ii) the legal entity identifier of the institutional investor, asset manager, proxy advisor or company, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size by category of the institutional investor, asset manager, proxy advisor or of the company, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the industry sector(s) of the economic activities of the company, as specified pursuant to Article 7(4), point (e), of that Regulation;
 - (v) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (vi) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall require institutional investors, asset managers, proxy advisors and companies to obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

5. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 4, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).¹.

Article 6

Amendment to Directive 2009/65/EC

In Directive 2009/65/EC, Chapter IX, the following section is added:

‘SECTION 4

ACCESSIBILITY OF INFORMATION ON THE EUROPEAN SINGLE ACCESS POINT

Article 82a

1. From 10 January 2028, Member States shall ensure that, when making public any information referred to in Articles 68(1) and 78(1) of this Directive, management companies and investment companies submit that information at the same time to the collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the UCITS to which the information relates;
 - (ii) the legal entity identifier of the UCITS, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;

- (iii) the size of the UCITS by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
- (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that UCITS obtain a legal entity identifier.

3. For the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

4. From 10 January 2028, Member States shall ensure that the information referred to in Article 6(1), second subparagraph, of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the national competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the management company to which the information relates;
 - (ii) where available, the legal entity identifier of the management company, as specified pursuant to Article 7(4), point (b), of that Regulation;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. From 10 January 2028, Member States shall ensure that the information referred to in Article 99b(1) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the UCITS to which the information relates;
 - (ii) where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

6. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

7. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 6, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 7

Amendment to Directive 2009/138/EC

In Directive 2009/138/EC, the following article is inserted:

Article 304b

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Articles 51(1) and 256(1) of this Directive, insurance or reinsurance undertakings submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the insurance or reinsurance undertaking to which the information relates;
 - (ii) the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the insurance or reinsurance undertaking by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that insurance or reinsurance undertakings obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. From 10 January 2030, the information referred to in Article 25a of this Directive shall be made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be EIOPA. EIOPA shall draw that information from the information notified by the competent authorities in accordance with Article 25a of this Directive for the establishment of the list referred to in Article 25a of this Directive.

That information shall comply with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the insurance or reinsurance undertaking to which the information relates;
 - (ii) where available, the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. From 10 January 2030, Member States shall ensure that the information referred to in Articles 271(1) and 280(1) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the insurance or reinsurance undertaking to which the information relates;
 - (ii) where available, the legal entity identifier of the insurance or reinsurance undertaking, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

6. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, EIOPA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), EIOPA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

EIOPA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1094/2010.

7. Where necessary, EIOPA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 6, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 8

Amendment to Directive 2011/61/EU

In Directive 2011/61/EU, the following Article is inserted:

Article 69b

Accessibility of information on the European single access point

From 10 January 2030, the information referred to in Article 7(5), second subparagraph, of this Directive shall be made accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*). For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be ESMA.

That information shall comply with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the AIFM authorised under this Directive and the list of AIFs managed or marketed by that AIFM to which the information relates;
 - (ii) where available, the legal entity identifier of the AIFM authorised under this Directive and the list of AIFs managed or marketed by that AIFM, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 9

Amendment to Directive 2013/34/EU

In Directive 2013/34/EU, the following article is inserted:

Article 33a

Accessibility of information on the European single access point

1. From 10 January 2028, Member States shall ensure that, when making public the management report, consolidated management report, including for both reports the information required in Article 8 of Regulation (EU) 2020/852, as well as the annual financial statements, consolidated financial statements, audit report, assurance report, sustainability reports concerning third-country undertakings and related assurance opinion, the statement referred to in Article 40a(2), fourth subparagraph, of this Directive, the report on payments to governments, and the consolidated report on payments to governments referred to in Article 30, Article 40d and Article 45 of this Directive, the undertakings referred to in Articles 19a, 29a and 40a of this Directive submit those statements and reports at the same time to the collection body referred to in paragraph 4 of this Article for the purpose of making them accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union or national law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the undertaking to which the information relates and, where the reporting undertaking is an exempted subsidiary undertaking as referred to in Article 29a(4), second subparagraph, the name of the parent undertaking that reports information at group level;
 - (ii) the legal entity identifier of the undertaking and, where the reporting undertaking is an exempted subsidiary undertaking as referred to in Article 29a(4), second subparagraph, where available, the legal entity identifier of the parent undertaking that reports information at group level, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the undertaking by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the industry sector(s) of the economic activities of the undertaking, as specified pursuant to Article 7(4), point (e), of that Regulation;
 - (v) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (vi) an indication of whether the information contains personal data.

2. Where an undertaking has submitted the information referred to in paragraph 1 of this Article to an Officially Appointed Mechanism pursuant to Article 23a of Directive 2004/109/EC in order to make that information accessible on ESAP, that undertaking shall be deemed to have fulfilled its obligations under paragraph 1 of this Article, provided that this information complies with all requirements on metadata set out in paragraph 1 of this Article.

3. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that undertakings obtain a legal entity identifier.

4. By 9 January 2028, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

5. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, the Commission shall be empowered to adopt implementing measures to specify:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

6. Where necessary, the Commission shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).'

Article 10

Amendment to Directive 2013/36/EU

In Directive 2013/36/EU, the following article is inserted:

'Article 116a

Accessibility of information on the European single access point

From 10 January 2030, Member States shall ensure that the information referred to in Article 68(1) and (2) and Article 131(12) of this Directive is made accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*). For that purpose, the collection body as defined in Article 2, point (2), of that Regulation shall be the competent authority or the designated authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the natural person or institution to which the information relates;
 - (ii) where available, the legal entity identifier of the institution, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).'

Article 11

Amendment to Directive 2014/59/EU

In Directive 2014/59/EU, the following article is inserted:

'Article 128a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 26(1) and Article 45i(3) of this Directive, the relevant entity submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP), established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
 - (b) be accompanied by the following metadata:
 - (i) all the names of the relevant entity to which the information relates;
 - (ii) the legal entity identifier of the relevant entity, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the relevant entity by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (v) an indication of whether the information contains personal data.
2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that entities obtain a legal entity identifier.
3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. From 10 January 2030, Member States shall ensure that the information referred to in Articles 29(1) and 112(1) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the relevant institution to which the information relates;
 - (ii) where available, the legal entity identifier of the relevant institution, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication whether that information contains personal data.

5. From 10 January 2030, Member States shall ensure that the information referred to in Articles 33a(8), 35(1), 83(4) and 112(1) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the resolution authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the relevant institution to which the information relates;
 - (ii) where available, the legal entity identifier of the relevant institution, as specified pursuant to Article 7(4), point (b), of that Regulation;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

6. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, EBA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

EBA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1093/2010.

7. Where necessary, EBA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 6, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 12

Amendment to Directive 2014/65/EU

In Directive 2014/65/EU, the following article is inserted:

'Article 87a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 27(3) and (6), Article 33(3), points (c), (d), and (f), and Article 46(2) of this Directive, investment firms, market operators or issuers submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the investment firm, market operator or issuer to which the information relates;
 - (ii) the legal entity identifier of the investment firm, market operator or issuer, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the investment firm, market operator or issuer by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that investment firms, market operators and issuers obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in Article 27(3) and (6) and Article 33(3), points (c), (d), and (f), of this Directive accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

For the purpose of making the information referred to in Article 46(2) of this Directive accessible on ESAP, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

4. From 10 January 2030, Member States shall ensure that the information referred to in Article 32(2), first subparagraph, and Articles 52(2) and 71(1) and (2) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format, as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the investment firm or market operator to which the information relates;
 - (ii) where available, the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. From 10 January 2030, the information referred to in Article 5(3), Article 18(10), fourth sentence, and Article 58(1) point (a), of this Directive shall be made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be ESMA.

That information shall comply with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;

(b) be accompanied by the following metadata:

- (i) all the names of the investment firm or market operator to which the information relates;
- (ii) where available, the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
- (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (iv) an indication of whether the information contains personal data.

6. From 10 January 2030, Member States shall ensure that the information referred to in Article 29(3) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the public register.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the tied agent to which the information relates;
 - (ii) where available, the legal entity identifier of the tied agent, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

7. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, ESMA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), ESMA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

ESMA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1095/2010.

8. Where necessary, ESMA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 7, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

*Article 13***Amendment to Directive (EU) 2016/97**

In Directive (EU) 2016/97, the following article is inserted:

'Article 40a

Accessibility of information on the European single access point

From 10 January 2030, Member States shall ensure that the information referred to in Article 32(1) and (2) of this Directive is made accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*). For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Members States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the entity to which the information relates;
 - (ii) where available, the legal entity identifier of the entity, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

(* Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to information that is publicly available in relation to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

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

In Directive (EU) 2016/2341, the following article is inserted:

'Article 63a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 23(2), Article 29 and Article 30 of this Directive, IORPs submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the IORP to which the information relates;

- (ii) the legal entity identifier of the IORP, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
- (iii) the size of the IORP by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
- (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that IORPs obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. From 10 January 2030, Member States shall ensure that the information referred to in Article 48(4) of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;
- (b) be accompanied by the following metadata:
 - (i) all the names of the person on whom the administrative sanction or other measure was imposed to which the information relates;
 - (ii) where available, the legal entity identifier of the person on whom the administrative sanction or other measure was imposed, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (iv) an indication of whether the information contains personal data.

5. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, EIOPA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), EIOPA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

EIOPA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1094/2010.

6. Where necessary, EIOPA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 15

Amendment to Directive (EU) 2019/2034

In Directive (EU) 2019/2034, the following article is inserted:

Article 44a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 44 of this Directive, investment firms or parent undertakings submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on the European single access point (ESAP) established under Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;
- (b) be accompanied by the following metadata:
 - (i) all the names of the investment firm or parent undertaking to which the information relates;
 - (ii) the legal entity identifier of the investment firm or parent undertaking, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
 - (iii) the size of the investment firm or parent undertaking by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
 - (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
 - (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that investment firms and parent undertakings obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. From 10 January 2030, Member States shall ensure that the information referred to in Article 20 of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;

(b) be accompanied by the following metadata:

- (i) all the names of the investment firm to which the information relates;
- (ii) where available, the legal entity identifier of the investment firm, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
- (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (iv) an indication of whether the information contains personal data.

5. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, EBA shall develop draft implementing technical standards to specify the following:

- (a) any other metadata to accompany the information;
- (b) the structuring of data in the information;
- (c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests for that purpose.

EBA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1093/2010.

6. Where necessary, EBA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>).

Article 16

Amendment to Directive (EU) 2019/2162

In Directive (EU) 2019/2162, the following article is inserted:

‘Article 26a

Accessibility of information on the European single access point

1. From 10 January 2030, Member States shall ensure that, when making public any information referred to in Article 14 of this Directive, credit institutions permitted to issue covered bonds submit that information at the same time to the relevant collection body referred to in paragraph 3 of this Article for the purpose of making it accessible on European single access point (ESAP) established pursuant to Regulation (EU) 2023/2859 of the European Parliament and of the Council (*).

Member States shall ensure that the information complies with the following requirements:

- (a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859 or, where required by Union law, in a machine-readable format, as defined in Article 2, point (4), of that Regulation;

(b) be accompanied by the following metadata:

- (i) all the names of the credit institution permitted to issue covered bonds to which the information relates;
- (ii) the legal entity identifier of the credit institution permitted to issue covered bonds, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
- (iii) the size of the credit institution permitted to issue covered bonds by category, as specified pursuant to Article 7(4), point (d), of that Regulation;
- (iv) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (v) an indication of whether the information contains personal data.

2. For the purposes of paragraph 1, point (b)(ii), Member States shall ensure that credit institutions permitted to issue covered bonds obtain a legal entity identifier.

3. By 9 January 2030, for the purpose of making the information referred to in paragraph 1 of this Article accessible on ESAP, Member States shall designate at least one collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 and notify ESMA thereof.

4. From 10 January 2030, Member States shall ensure that the information referred to in Article 24 and Article 26(1), points (b) and (c), of this Directive is made accessible on ESAP. For that purpose, the collection body as defined in Article 2, point (2), of Regulation (EU) 2023/2859 shall be the competent authority.

Member States shall ensure that the information complies with the following requirements:

(a) be submitted in a data extractable format as defined in Article 2, point (3), of Regulation (EU) 2023/2859;

(b) be accompanied by the following metadata:

- (i) all the names of the credit institution permitted to issue covered bonds to which the information relates;
- (ii) where available, the legal entity identifier of the credit institution permitted to issue covered bonds, as specified pursuant to Article 7(4), point (b), of Regulation (EU) 2023/2859;
- (iii) the type of information, as classified pursuant to Article 7(4), point (c), of that Regulation;
- (iv) an indication of whether the information contains personal data.

5. For the purpose of ensuring the efficient collection and management of information submitted in accordance with paragraph 1, EBA shall develop draft implementing technical standards to specify the following:

(a) any other metadata to accompany the information;

(b) the structuring of data in the information;

(c) for which information a machine-readable format is required and, in such cases, which machine-readable format is to be used.

For the purposes of point (c), EBA shall assess the advantages and disadvantages of different machine-readable formats and conduct appropriate field tests.

EBA shall submit those draft implementing technical standards to the Commission.

Power is conferred on the Commission to adopt the implementing technical standards referred to in the first subparagraph of this paragraph in accordance with Article 15 of Regulation (EU) No 1093/2010.

6. Where necessary, EBA shall adopt guidelines to ensure that the metadata submitted in accordance with paragraph 5, first subparagraph, point (a), are correct.

(*) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability (OL L, 2023/2859, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2859/oj>):.

Article 17

Transposition

1. Member States shall adopt and publish by 10 January 2026 the laws, regulations and administrative provisions necessary to comply with this Directive. They shall immediately communicate the text of those measures to the Commission.

2. By way of derogation from paragraph 1 of this Article, Member States shall adopt and publish by 10 July 2025 the laws, regulations and administrative provisions necessary to comply with Article 3. They shall immediately communicate the text of those measures to the Commission.

When Member States adopt those measures, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

3. Member States shall communicate to the Commission the text of the main measures of national law which they adopt in the field covered by this Directive.

Article 18

Entry into force

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

Article 19

Addressees

This Directive is addressed to the Member States.

Done at Strasbourg, 13 December 2023.

For the European Parliament
The President
R. METSOLA

For the Council
The President
P. NAVARRO RÍOS