

Guidelines compliance table

Guidelines on Alternative Performance Measures (ESMA/2015/1415)

The following competent authorities have informed us that they comply, do not comply or intend to comply with the ESMA's guidelines on Alternative Performance Measures:

Member State		Competent authority	Complies	Comments
AT	Austria	Financial Market Authority (FMA)	Yes	
BE	Belgium	Financial Services and Markets Authority (FSMA)	Yes	
BG	Bulgaria	Financial Supervision Commission (FSC)	Yes	
CZ	Czech Republic	Czech National Bank (CNB)	Yes	
DK	Denmark	Finanstilsynet	Intends to comply	by 1 July 2017
DE	Germany	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	Yes	
EE	Estonia	Estonian Financial Supervision Authority	Yes	
IE	Ireland	Irish Accounting and Auditing Supervisory Authority (IAASA)	Yes	
		Central Bank of Ireland	Yes	
EL	Greece	Hellenic Capital Market Commission (HCMC)	Yes	
ES	Spain	Comisión Nacional del Mercado de Valores (CNMV)	Yes	
FR	France	Autorité des Marchés Financiers (AMF)	Yes	
HR	Croatia	Hrvatska agencija za nadzor financijskih usluga (HANFA)	Intends to comply	By 31 December 2017
IT	Italy	Commissione Nazionale per le Società e la Borsa (CONSOB)	Yes	
CY	Cyprus	Cyprus Securities and Exchange Commission (CySEC)	Yes	
LV	Latvia	Financial and Capital Market Commission (FCMC)	Yes	
LT	Lithuania	Bank of Lithuania	Yes	
LU	Luxembourg	Commission de Surveillance du Secteur Financier (CSSF)	Yes	

HU	Hungary	Magyar Nemzeti Bank (MNB)	Yes	
MT	Malta	Malta Financial Services Authority (MFSA)	Yes	
NL	Netherlands	Netherlands Authority for the Financial Markets (AFM)	Yes	
PL	Poland	Komisja Nadzoru Finansowego (KNF)	Yes	
PT	Portugal	Comissão do Mercado de Valores Mobiliários (CMVM)	Yes	
RO	Romania	Romanian Financial Supervisory Authority (CNVM)	Yes	
SI	Slovenia	Securities Market Agency (SMA)	Yes	
SK	Slovakia	National Bank of Slovakia (NBS)	Yes	
FI	Finland	Finanssivalvonta	Yes	
SE	Sweden	Finansinspektionen	Yes	
UK	United Kingdom	Conduct Committee of the Financial Reporting Council	Yes	
		Financial Conduct Authority	Yes	

European Territories under Article 355(3) TFEU		Competent authority	Complies	
GI	Gibraltar ¹	Financial Services Commission (Gibraltar)	Yes	

EEA EFTA State ²		Competent authority	Complies	
NO	Norway	Finanstilsynet	Yes	
LI	Liechtenstein	Liechtenstein Financial Market Authority (LFMA)	Intends to comply	by 1 January 2018

Notes

Article 16(3) of the ESMA Regulation requires national competent authorities to inform us whether they comply or intend to comply with each guideline or recommendation we issue that applies to them within two months of the guideline or recommendation being issued. If a competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish these reasons.

For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from our website (www.esma.europa.eu).

¹ Gibraltar is a European territory for whose external relations the UK is responsible

² The EEA States other than the Member States of the European Union are not currently required to notify their compliance with ESMA's Guidelines. This table is based on information provided from the authorities listed in those EEA States on a voluntary basis.