

**Submission Date** 

15/11/2024

**ESMA\_QA\_2344** 

Status: Answer Published

**Additional Information** 

**Level 1 Regulation** 

MiCA

**Topic** 

Crypto-Asset Service Provider (CASP)

## **Subject Matter**

Audit / certification of CASP financial statements

## Question

Are CASPs required to get their financial statements audited on an annual basis in order to calculate their own fund requirements?

## **ESMA** Answer

12-12-2024

## Original language

Yes, CASPs should get their financial statements audited by an independent auditor on an annual basis. The exception to this is where the validation of financial statements by a specific national supervisor is allowed for in the national law of a CASP's home Member State.