

**Submission Date**

18/12/2025

## **ESMA\_QA\_2739**

Status: Answer Published

### **Additional Information**

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#### **Level 1 Regulation**

ESGR - Regulation (EU) 2024/3005

#### **Topic**

Temporary regime for small providers

### **Subject Matter**

Content of temporary regime notification

### **Question**

What information should a small ESG rating provider submit to ESMA for its assessment to determine whether to register a small ESG rating provider for the purposes of the temporary regime pursuant to Article 5(2)?

## ESMA Answer

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18-12-2025

Original language

ESMA will need to review, as a minimum, the annual audited financial statements and employment records of the notifying entity.

In the case of a newly established legal entity, projected figures may be used provisionally for ESMA's assessment. This may include founding accounts, business projections and “bona fide” estimates accompanied by managerial sign-off.