

NON-ESSENTIAL EMPOWERMENTS IN DG FISMA ACQUIS					
	Empowerments	Basic act (name + number)	Legal basis	Shall/May	Currently scheduled adoption date by the Commission (for RTS & ITS: ESA delivery + 3 months)
1	ITS on templates for IPU monitoring threshold	CRD - 2013/36/EU	Art. 21b (6)	Shall	2026 Q2
2	RTS on minimum information to be provided for assessing QH	CRD - 2013/36/EU	Art. 23(6)	Shall	2026 Q2
3	RTS on the definition of exposures to specific market risk which are material in absolute terms and thresholds of large numbers of material counterparties and positions in debt instruments of different issuers	CRD - 2013/36/EU	Art. 77(4)	Shall	2026 Q3
4	RTS on specifying the criteria for the use of data inputs in the risk-measurement model.	CRR - (EU) 575/2013	Art. 325bc(6)	Shall	2025 Q4
5	RTS on the conditions and the criteria according to which an institution may be allowed not to count an overshooting	CRR - (EU) 575/2013	Art. 325bf(10)	Shall	2026 Q2
6	RTS on the categorisation to PF, OF and CF and the determination of IPRE	CRR - (EU) 575/2013	147(11) a, b	Shall	2026 Q3
7	RTS on CIU Trading Book	CRR - (EU) 575/2013	Art. 325j(7)	Shall	2027 Q1
8	RTS on specifying further the conditions and the criteria for assigning exposures to the IRB exposure classes	CRR - (EU) 575/2013	Art. 147(12)	Shall	2027 Q3
9	RTS on proxy spreads	CRR - (EU) 575/2013	Art. 383(4) a, b, c	Shall	2027 Q3
10	RTS to specify the buy-in for settlement fails	CSDR - (EU) 909/2014	Art.7a(15)	Shall	2025 Q1
11	RTS - Details of the measuring, monitoring and reporting of the credit and liquidity risks in relation to deferred net settlement	CSDR - (EU) 909/2014	Art. 47a(3)	Shall	2025 Q1
12	RTS further specifying the requirements for CCPs to adequately manage the risks arising from interoperability arrangements.	EMIR - (EU) 648/2012	Art. 54(5)	Shall	2026 Q2
13	ITS specifying the technical details to establish appropriate mechanism for the exchange of order book data	MAR - (EU) 596/2014	Art. 25a(6)	Shall	2026 Q1
14	RTS on the review of Commission Delegated Regulation 2022/1299 on position management controls for commodity derivatives	MIFID - 2014/65/EU	Art 57(8)	Shall	2025 Q4
15	ITS 4 on position reporting in commodity derivatives	MIFID - 2014/65/EU	Art 58(5)	Shall	2026 Q1
16	ITS on SI Notification	MIFIR - (EU) 600/2014	Art. 15(5)	Shall	2025 Q2
17	MiFIR review RTS 22 - Transaction reporting	MIFIR - (EU) 600/2014	Art. 26(9)	Shall	2025 Q4
18	RTS on reporting obligations for CTP	MIFIR - (EU) 600/2014	Art. 27ha (2)	Shall	2026 Q1
19	RTS on suitability of management body of data reporting service providers	MIFIR - (EU) 600/2014	Art. 27f(5)	Shall	2022 Q2
20	Revised RTS specifying trading obligation for derivatives (DTO)	MIFIR - (EU) 600/2014	Art. 32(1)	Shall	2023 Q2
21	MiFIR Review RTS 23 - Reference data reporting	MIFIR - (EU) 600/2015	Art 27(3)	Shall	2025 Q1
22	MiFIR Review of RTS 24 – Order Record Keeping	MIFIR - (EU) 600/2016	Art. 25(3)	Shall	2025 Q3
23	RTS on a marker for companies that have multiple vote share structure	Multiple Vote Share Directive - (EU) 2024/2810	Art. 5(5)	Shall	2025 Q4
24	ITS specifying the template and layout of the summaries, including the font size and style requirements.	Prospectus Regulation - (EU) 2017/1129	Art. 7(15)	Shall	2025 Q4
25	ITS specifying the template and layout of prospectuses, including the font size and style requirements, depending on the type of prospectus and the type of investors targeted	Prospectus Regulation - (EU) 2017/1129	Art. 6(8)	Shall	2025 Q4
26	Revised RTS on transparency of the sustainability indicators in relation to adverse impacts in the field of social and employee matters, respect for human rights, anti-corruption and anti-bribery matters at entity level	SFDR - (EU) 2019/2088	Art. 4(7)	Shall	2024 Q1 *
27	Revised RTS on transparency of the promotion of environmental or social characteristics and of sustainable investments on website	SFDR - (EU) 2019/2088	Art. 10(2)	Shall	2024 Q1 *
28	Revised RTS on transparency of the promotion of environmental or social characteristics and of sustainable investments in periodic reports	SFDR - (EU) 2019/2088	Art.11(4)	Shall	2024 Q1 *
29	Revised RTS on transparency of sustainable investment for financial products having sustainable investment as their objective	SFDR - (EU) 2019/2088	Art. 9(5)	Shall	2024 Q1 *
30	Revised RTS on transparency of investment in environmentally sustainable economic activities (EU Taxonomy) for financial products promoting environmental characteristics	SFDR - (EU) 2019/2088	Art. 8(4)	Shall	2024 Q1 *

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31	Revised RTS on transparency of investment in environmentally sustainable economic activities (EU Taxonomy) for financial products having sustainable investment as their objective (June 2021 and June 2022, depending on the taxonomy objectives)	SFDR - (EU) 2019/2088	Art. 9(6)	Shall	2024 Q1 *
32	Revised RTS on transparency of environmental or social characteristics for financial products promoting such characteristics	SFDR - (EU) 2019/2088	Art. 8(3)	Shall	2024 Q1 *
33	Revised RTS on the principle of do no significant harm	SFDR - (EU) 2019/2088	Art. 2a(3)	Shall	2024 Q1 *
34	Revised RTS on transparency of the sustainability indicators in relation to adverse impacts on the climate and other environmental related at entity level	SFDR - (EU) 2019/2088	Art. 4(6)	Shall	2024 Q1 *
35	Revised RTS on transparency of investment in environmentally sustainable economic activities (EU Taxonomy) in periodic reports	SFDR - (EU) 2019/2088	Art. 11(5)	Shall	2024 Q1 *
36	RTS on identification of exceptional sector-wide shocks	Solvency II - 2009/138/EC	Art. 144c(7)	Shall	2026 Q2
37	RTS on management of sustainability risks including sustainability risk plans	Solvency II - 2009/138/EC	Art. 44(2c)	Shall	2026 Q2
38	ITS on method for the prudent deterministic scenario	Solvency II - 2009/138/EC	Art. 86(2a)	Shall	2026 Q2
39	DAs on LSME European Sustainability Reporting Standards	Accounting Directive - 2013/34/EU	Art. 29c (3), Art. 29c(1)	Shall	2025 Q2
40	DA on sector-specific European Sustainability Reporting Standards (ESRS)	Accounting Directive - 2013/34/EU	Art. 29(b)(1)(ii)	Shall	2026 Q2
41	DA on European Sustainability Reporting Standards for certain third country undertakings	Accounting Directive - 2013/34/EU	Art. 40b	Shall	2026 Q2
42	DA amending first set European Sustainability Reporting Standards	Accounting Directive - 2013/34/EU	Art. 29b(1) 7th subparagraph	Shall	2027 Q4
43	IA on other metadata / structuring of data for ESAP	Accounting Directive - 2013/34/EU	Art. 33a(5)a	Shall	2028 Q1
44	DA amending sector-specific European Sustainability Reporting Standards	Accounting Directive - 2013/34/EU	Art. 29b(1) 7th subparagraph	Shall	2029 Q4
45	RTS on open-ended Loan Originating Funds	AIFMD2/UCITSD6 - (EU) 2024/927	Art. 16(2f)	Shall	2025 Q2
46	ITS on the format for reporting of information by AMLA to EPPO	AMLA Regulation - (EU) 2024/1620	Art. 41(2)	Shall	2026 Q4
47	RTS on general conditions for the functioning of AML/CFT supervisory colleges in the non-financial sector	AMLD - (EU) 2024/1640	Art. 50(13)	Shall	2027 Q1
48	RTS on general conditions for the functioning of AML/CFT supervisory colleges in the financial sector	AMLD - (EU) 2024/1640	Art. 49(14)	Shall	2027 Q1
49	ITS on the template to be used for the conclusion of cooperation agreements with supervisors in third countries	AMLD - (EU) 2024/1640	Art. 51(4)	Shall	2029 Q3
50	DA on standards for the limited assurance of sustainability reporting	Audit Directive - 2006/43/EC	Art.26a(3)	Shall	2026 Q4
51	DA on standards for the reasonable assurance of sustainability reporting	Audit Directive - 2006/43/EC	Art.26a(3)	Shall	2028 Q4
52	RTS to determine the additional risk-based capital surcharge referred to in paragraph 3, point (d), and paragraph 4, point (d)	CSDR - (EU) 909/2014	Art. 54(8)	Shall	N/A
53	DA concerning measures to further specify the non-banking-type ancillary and the banking-type ancillary services	CSDR - (EU) 909/2014	Art. 2(2)	Shall	N/A
54	DA to specify the elements to assess by ESMA regarding the Comparable Compliance for T2 CCPs	EMIR - (EU) 648/2012	Art. 25a(3)	Shall	N/A
55	DA on central banks exemptions	EMIR - (EU) 648/2012	Art. 1(6)	Shall	N/A
56	RTS on content and information to be disclosed for SFDR ESG ratings	ESG ratings Regulation - (EU) 2024/3005	Art. 50	Shall	N/A
57	RTS on content and information to be disclosed for ESG ratings disclosed by financial undertakings that are not subject to SFDR	ESG ratings Regulation - (EU) 2024/3005	Art. 2(3)	Shall	N/A
58	ITS to specify form and content of information to be provided to ESAP	ESG ratings Regulation - (EU) 2024/3005	Art 14(8)	Shall	N/A
59	Revised DA amending the Delegated Regulation 2017/565 on position reporting	MIFID - 2014/65/EU	Art 58(6)	Shall	N/A
60	Revised DA amending the Delegated Regulation 2017/565 on order execution policy, reasonable commercial basis	MIFID - 2014/65/EU	Art 27(9)	Shall	N/A
61	DA on USPs - subset of standardised parameters	Solvency II - 2009/138/EC	Art. 111(1)(j)	Shall	N/A
62	DA on USPs - standardised methods	Solvency II - 2009/138/EC	Art. 111(1)(k)	Shall	N/A

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63	DA on special purpose vehicles	Solvency II - 2009/138/EC	Art. 211(2)	Shall	N/A
64	DA on groups with CRM - procedures	Solvency II - 2009/138/EC	Art. 241(c)	Shall	N/A
65	DA on groups with CRM - emergency situations	Solvency II - 2009/138/EC	Art. 241(b)	Shall	N/A
66	DA on groups with CRM - criteria	Solvency II - 2009/138/EC	Art. 241(a)	Shall	N/A
67	DA on extension of the recovery period - factors and criteria	Solvency II - 2009/138/EC	Art. 143(1)	Shall	N/A
68	DA on equivalence for 3rd country reinsurers - criteria	Solvency II - 2009/138/EC	Art. 172(1)	Shall	N/A
69	DA on equity charge transitional	Solvency II - 2009/138/EC	Art. 308b(13)	Shall	N/A
70	DA on definition of a significant branch	Solvency II - 2009/138/EC	Art. 248(8)	Shall	N/A
71	DA on criteria for the equity index	Solvency II - 2009/138/EC	Art. 111(1)(o)	Shall	N/A
72	DA on criteria for regional sub-group supervision	Solvency II - 2009/138/EC	Art. 217(3)	Shall	N/A
73	DA on colleges - identification of group supervisors 'in the event that any major difficulties arise'	Solvency II - 2009/138/EC	Art. 247	Shall	N/A
74	DA on changes in the group solvency when various transitionals are used in groups	Solvency II - 2009/138/EC	Art. 308b(17)	Shall	N/A
75	DA on capital add-on - methodologies	Solvency II - 2009/138/EC	Art. 37(7)	Shall	N/A
76	DA on capital add-on - circumstances	Solvency II - 2009/138/EC	Art. 37(6)	Shall	N/A
77	IA on equivalence decision on third-country sustainability reporting standards	Transparency Directive - 2004/109/EC	Art. 23(4) third subparagraph	Shall	N/A
78	DA on general criteria on equivalence for third-country sustainability reporting	Transparency Directive - 2004/109/EC	Art. 23(4) fourth subparagraph	Shall	N/A
79	DA amending Commission Directive 2007/14 EC regarding the equivalence of management report requirements	Transparency Directive - 2004/109/EC	Art. 23(4) second subparagraph	Shall	N/A
80	IA on machine-readability for certain documents in the Accounting Directive (ESAP)	Accounting Directive - 2013/34/EU	Art. 33a(5)c	Shall	N/A
81	DA on common additional categories of prominent public functions	AMLR - (EU) 2024/1624	Art. 43(3)	Shall	N/A
82	DA on categories of corporate entities associated with higher risks and associated lower Beneficial Ownership thresholds	AMLR - (EU) 2024/1624	Art. 52(2)	Shall	N/A
83	IA on other metadata / structuring of data for ESAP	Audit Directive - 2006/43/EC	Art. 13a(4)	Shall	N/A
84	IA on the review of the implementing act on mandatory buy-in	CSDR - (EU) 909/2014	Art. 7a(14)	May	N/A
85	IA on suspension of the buy-in mechanism	CSDR - (EU) 909/2014	Art. 7a(13)	May	N/A
86	IA on whether the mandatory buy in is to be applied on the financial instruments referred to in Article 5(1), or categories of transactions in those financial instruments	CSDR - (EU) 909/2014	Art. 7a(1)	May	N/A
87	RTS on the periodic review of the clearing thresholds	EMIR - (EU) 648/2012	Art. 10(4a)	May	N/A
88	DA to identify the third countries whose entities cannot benefit from exemptions for intragroup transactions	EMIR - (EU) 648/2012	Art. 3(5)	May	N/A
89	DA to ensure that the list of infringements under Annex III correspond to the requirements under Article 16 and Title IV and V of EMIR	EMIR - (EU) 648/2012	Art. 25o	May	N/A
90	DA to remove the exemption for equity options	EMIR - (EU) 648/2012	Art. 11 (3a)	May	N/A
91	ITS to specify the data standards, formats and templates for methodology disclosures to users and rated items	ESG ratings Regulation - (EU) 2024/3005	Art 24 (4)	May	N/A
92	ITS to specify the data standards, formats and templates for methodology disclosures to the public	ESG ratings Regulation - (EU) 2024/3005	Art 23 (5)	May	N/A
93	DA on equivalence conditions	ESG ratings Regulation - (EU) 2024/3005	Art 10.3	May	N/A
94	RTS on cooperation between competent authorities	EuGBS Regulation - (EU) 2023/2631	Art. 46(6)	May	N/A
95	RTS on cooperation between competent authorities	EuGBS Regulation - (EU) 2023/2631	Art. 46(7)	May	N/A
96	DA on functions and obligations and procedures for reimbursement of the compensation bodies	MID - 2009/103/EC	Art. 25a(13)	May	N/A
97	DA on functions and obligations and procedures for reimbursement of the compensation bodies	MID - 2009/103/EC	Art. 10a(13)	May	N/A
98	DA on market capitalisation thresholds and free float	MIFID - 2014/65/EU	Art. 51a(7)	May	N/A
99	DA on OTC Derivatives identifying reference data for the purpose of transaction reporting	MIFIR - (EU) 600/2014	Art. 27(5) - second subpara	May	N/A
100	DA on New MiFIR DA Article 52 (15)	MIFIR - (EU) 600/2014	Art 52(15)	May	N/A
101	DA amending the scope of OTC derivatives subject to transparency requirements	MIFIR - (EU) 600/2014	Art. 8a(4)	May	N/A

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102	DA specifying further the conditions for equivalence set out in Article 29(4)	Prospectus Regulation - (EU) 2017/1129	Art. 29(5)	May	N/A
103	DA determining the minimum content of the cooperation arrangements with third country supervisors and the template document to be used for such cooperation arrangements	Prospectus Regulation - (EU) 2017/1129	Art. 30(4)	May	N/A
104	DA on PPP - risks related to derivatives	Solvency II - 2009/138/EC	Art. 135(1)(b)	May	N/A
105	DA on legal form of the insurance or reinsurance undertaking	Solvency II - 2009/138/EC	Art. 17(3)	May	N/A
106	DA on extension of deadlines in exceptional circumstances	Solvency II - 2009/138/EC	Art. 304c	May	N/A
107	DA on equivalence - criteria	Solvency II - 2009/138/EC	Art. 227(3)	May	N/A
108	DA on equivalence - criteria	Solvency II - 2009/138/EC	Art. 260(2)	May	N/A
109	DA on criteria for national sub-group supervision	Solvency II - 2009/138/EC	Art. 216(7)	May	N/A
110	ITS on other metadata / structuring of data for ESAP	Transparency Directive - 2004/109/EC	Art. 23a(5)	May	N/A
111	ITS on procedures for exchange of information between NCAs, the ESAs, the ESRB, and members of the ESCB	AIFMD2/UCITSD6 - (EU) 2024/927	Art. 101(9)	May	N/A
112	ITS on procedures for exchange of information between NCAs, the ESAs, the ESRB, and members of the ESCB	AIFMD2/UCITSD6 - (EU) 2024/927	Art. 50(6)	May	N/A
113	IA on the methodology for the collection of statistics	AMLD - (EU) 2024/1640	Art. 9(5)	May	N/A
114	DA on calculation method thresholds critical benchmarks	Benchmark Regulation - (EU) 2016/1011	Art. 20(6)(b)	May	N/A
115	DA on calculation method threshold significant benchmarks	Benchmark Regulation - (EU) 2016/1011	Art. 24(2)	May	N/A

\* Adoption date of the RTS to be revised refers to the date of the new mandate provided to the ESAs and is not derived from the L1 empowerment.