

Guidelines

on the submission of periodic information to ESMA by Benchmark Administrators, Credit Rating Agencies and Market Transparency Infrastructures

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1 Scope

Who?

1. These guidelines apply to third country Benchmark Administrators (BMAs) recognised in the EU, to EU administrators of critical benchmarks authorised under the BMR, Credit Rating Agencies (CRAs) registered in the EU, Data Reporting Services Providers (DRSPs) registered in the EU and supervised by ESMA, Securitisation Repositories (SRs) registered in the EU and Trade Repositories (TRs) registered in the EU (together “reporting entities”). These guidelines do not apply to certified CRAs.

What?

2. These guidelines are based on Article 16 of Regulation (EU) No 1095/2010, Articles 8(7a) 8a(3), 8(6aa), 14(3), 21(5) of Regulation (EC) No 1060/2009, Articles 6(5), 7(4), 14(1), 14(2), 24(3), 26(2) and 34(2) of Regulation (EU) 2016/1011, Article 55(4) of Regulation (EU) No 648/2012; Articles 27c(3) of Regulation (EU) No 600/2014; Article 10(4) of Regulation (EU) 2017/2402; Article 5(4) of Regulation (EU) 2015/2365.
3. The final texts will be published on ESMA’s website together with all relevant templates and reporting calendars. In addition, and with a view to improving their visibility and integration within reporting entities’ internal processes, ESMA will also publish the reporting calendars and the templates as standalone items that can be downloaded from the ESMA’s website.
4. These guidelines will repeal and replace the Guidelines on the submission of periodic information to ESMA by Credit Rating Agencies – 2nd Edition, published by ESMA on 7 April 2021 (ESMA33-9-295) and the Guidelines on periodic information and notification of material changes to be submitted to ESMA by Trade Repositories published by ESMA on 23 March 2021 (ESMA74-362-249).

When?

5. These guidelines will apply from 01/01/2026.

2 Legislative References, abbreviations and definitions

Legislative references

BMR

Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment

funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014

CRA Regulation

Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit ratings agencies

EMIR

Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories

ESMA Regulation

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

MiFIR

Regulation (EU) No 600/2014 on markets in financial instruments

Securitisation Regulation

Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation and creating a specific framework for simple, transparent and standardised securitisation, and amending Directives 2009/65/EC, 2009/138/EC and 2011/61/EU and Regulations (EC) No 1060/2009 and (EU) No 648/2012

SFTR

Regulation (EU) 2015/2365 of the European Parliament and of the Council of 25 November 2015 on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012

Abbreviations

BMA

Benchmark Administrator

CP

Consultation Paper

<i>DRSP</i>	Data Reporting Services Provider
<i>ESMA</i>	European Securities and Markets Authority
<i>EU</i>	European Union
<i>CRA</i>	Credit Rating Agency registered with ESMA
<i>FTE</i>	Full Time Equivalent
<i>INED</i>	Independent Non-Executive Director
<i>RTS</i>	Regulatory Technical Standards
<i>SR</i>	Securitisation Repository
<i>TR</i>	Trade Repository

3 Purpose

6. The objectives of these guidelines are to establish consistent, efficient and effective supervisory practices within ESMA and to ensure common, uniform and consistent application of Union law. In particular, the guidelines set out the information that should be submitted by BMAs, CRAs, DRSPs, SRs and TRs to support ESMA's ongoing supervisory activities. The guidelines also clarify the format and frequency of the different categories of information which ESMA expects to receive in its role as supervisor.

4 Compliance and reporting obligations

7. In accordance with Article 16(3) of the ESMA Regulation, financial market participants must make every effort to comply with these guidelines.

5 Guidelines on Periodic Information

8. These guidelines are split into eight parts:

Section 5.1 – Reporting assignment. This section describes how reporting entities are assigned different reporting calendars by ESMA for the purpose of these guidelines.

Section 5.2 – Reporting principles. This section explains the different reporting periods and submission deadlines that apply to the different reporting calendars.

Section 5.3 – Cross sectoral periodic information. This section explains the information that should be reported by all reporting entities to ESMA.

Section 5.4 – Sectoral periodic information. This section explains the information that should be reported by reporting entities to ESMA in accordance with sector-specific regulatory requirements.

Section 5.5 – Ad-hoc reporting requirements. This section explains the information that should be reported by reporting entities when certain events materialise, in accordance with relevant regulatory requirements.

Section 5.6 – Reporting for the purpose of supervisory fees. This section explains the information that should be reported by reporting entities in accordance with the relevant delegated acts on supervisory fees.

Section 5.7 – Reporting calendars. This section includes the reporting calendars by sectoral requirements for the categories “Calendar A” and “Calendar B”.

Section 5.8 – Reporting templates. This section includes the reporting templates to be used by reporting entities.

5.1 Reporting Assignment

9. ESMA applies a risk-based approach to supervision which has two key pillars: i) assessment of the importance of a firm relative to other reporting entities, and ii) assessment of key risk areas within each firm. The basis for ESMA’s risk assessment is the information available to ESMA. This information can come from a wide variety of sources i.e., (periodic) information reported by reporting entities, information communicated to ESMA by NCAs, supervisory activities or requests for information, information from market participants and third country regulators and information obtained through ESMA’s own market intelligence.

10. For the purposes of these guidelines each supervised entity will be assigned to a reporting calendar based on ESMA’s internal supervisory assessment. There will be two reporting calendars “Calendar A” and “Calendar B”. Reporting entities will be informed of the applicable reporting calendar via formal correspondence. Unless a change is communicated by ESMA, reporting entities should assume no change to their reporting calendar.

5.2 Reporting Principles

5.2.1 Reporting Periods and Submission Deadlines

11. Reporting entities should submit to ESMA information on a quarterly, semi-annual, annual, bi-annual or ad-hoc basis according to one of two calendars. The reporting periods and applicable deadlines for each category of entity are set out in Table 1. For scheduled reporting, reporting entities should submit the information within one month following the end of the reporting period concerned (submission deadline). For ad-hoc reporting, reporting entities should submit the information as soon as possible.

5.2.2 General Reporting Principles

12. Documents should be provided in an unlocked machine-readable format¹.

Table 1 REPORTING FREQUENCIES AND SUBMISSION DEADLINES

Reporting calendar	Reporting Frequency	Reporting Period	Submission Deadline(s) following the end of the Reporting Period
Calendar A	Annual	1 July to 30 June or 1 January to 31 December	31 July or 31 May ² 31 January ³

¹ Information shall only be considered machine readable where all of the following conditions are met: (a) it is in an electronic format designed to be directly and automatically read by a computer. The electronic format shall be specified by free, non-proprietary and open standards. Electronic format shall include the type of files or messages, the rules to identify them, and the name and data type of the fields they contain; (b) it is stored in an IT architecture that enables automatic access; (c) it is robust enough to ensure continuity and regularity in the performance of the services provided and ensures adequate access in terms of speed; (d) it can be accessed, read, used and copied by computer software that is free of charge and publicly available.

² The Template for Costs and Revenues should be reported on the basis of the previous financial year up by 31st May.

³ Depending on the item some annual reporting items under Calendar A should be provided by 31 Jan. These are typically those reporting items arising from the entity’s own internal control reporting structures, which are prepared on a calendar year cycle and

Calendar A	Semi-Annual	1 January to 30 June 1 July to 31 December	31 July 31 January
Calendar A	Quarterly	31 March, 30 June, 30 Sept, 31 Dec	30 April, 31 July, 31 October, 31 Jan
Calendar B	Bi-Annual	1 July to 30 June of the second following year Or 1 July to 31 December of the following year	31 July 31 January
Calendar B	Annual	1 July to 30 June Or 1 January to 31 December	31 July or 31 st May ⁴ 31 January

13. Should any of the requested information be provided under multiple items, reporting entities may indicate so and provide a clear reference to the item that contains the requested information, instead of submitting the related document(s) multiple times.
14. Concerning file transmission, each document under each reporting item and each reporting template should be transmitted according to the instructions referred to in Annex II.

5.2.3 Scheduled Reporting

15. Reporting of each item under this heading should occur in accordance with the Scheduled Reporting Calendars provided in section 5.10 of these guidelines.

5.3 Cross sectoral periodic information

5.3.1 Board Documents and Internal Governance

Item 1. Board Documents

16. For reporting under this item, reporting entities should submit the following, covering the period starting from the previous submission:

for which a 31 July reporting date would be unsuitable. Should these documents change between their submission in January and 31 July of that year, the updated document should be notified to ESMA by 31 July

⁴ The Template for Costs and Revenues should be reported on the basis of the previous financial year up by 31st May.

- The minutes of their most recent board and/or management body and/or oversight function meetings, as applicable;
- A copy of documents sent to the management body, supervisory board and oversight function members in advance of the respective board meetings, as well as additional documents discussed in the meeting (for instance, reports made by Compliance, Internal Audit, Risk, external audit, other functions such as internal review reports function for CRAs, oversight function reports for BMAs, information security and risk function, etc.), minutes of the Board meetings.

Item 2. Organisational Charts

17. Reporting entities should submit their internal organisation charts to ESMA. The information included in the charts should include the information set out in the table below.

Category	Examples of Function(s)	Coverage	Scope
Management	Board or management body members (including INEDs for CRAs, oversight function for BMR)	All Staff	Supervised entity
	Executive Committee Members	All Staff	Supervised entity
	Senior Management	All Staff	Supervised entity
Business / Operations	Analytical or Operations management	Last Manager	Supervised entity
	Analytical or Operations support management (data management)	Last Manager	Supervised entity
	Methodology / criteria / model development, where applicable	All Staff	Supervised entity
	Methodology / criteria / model review / validation, where applicable	All Staff	Supervised entity
Control Functions	Compliance (all teams)	All Staff	Group
	Risk management	All Staff	Group
	Information Security	All Staff	Group

	Internal Audit	All Staff	Group
	Other Internal Control Functions	All Staff	Group
Support Functions	Information Technology	Last Manager	Supervised entity
	Human Resources	Last Manager	Supervised entity
	Finance	Last Manager	Supervised entity
	Commercial staff and business relationship managers	Last Manager	Supervised entity
	Legal	Last Manager	Supervised entity

18. With regards to the section “Functions” each position in the organisational charts should include at least the following information:

- i) Name
- ii) Role
- iii) Location (country)
- iv) Seniority (managerial/non-managerial role, according the supervised entity-specific grades)
- v) Reporting line with Function and Name (If an employee reports outside the EU, please provide the global reporting line)

19. With regards to the section “Coverage”:

- i) “Last manager” means that the organisational chart should include the full hierarchy down to the last managerial position (i.e. staff with no managerial duties could not be reported);
- ii) “All Staff” means that the organisational chart should include all employees allocated to a function, which are entirely or partially involved in the activities of the supervised entity.

20. With regards to the section “Scope”:

- i) “Group” means that the organisational chart should include staff at Group level, in case these are entirely or partially involved in the activities of the supervised entity.
- ii) “Supervised entity” means that the organisational chart should include only staff from the supervised entity.

Item 3. New and Potential Conflicts of Interest

21. Reporting entities should submit according to the specific template on Conflicts of Interest any changes during the reporting period to the existing or potential conflicts of interest that were notified to ESMA during the supervised entity’s registration process.

22. The template should include the following information:

- i) A description of each actual or potential conflict of interest. Reporting entities should report all potential conflicts arising from the operation of the entity, including those arising from monitoring activities performed by internal control functions, and internal complaints;
- ii) The description should explain the circumstances surrounding the actual or potential conflict of interests, how it was identified and what impact it had;
- iii) A statement of the reasons why the actual or potential conflict of interests has arisen, identifying the root cause;
- iv) A statement of the actions undertaken to address the actual or potential conflict of interest and to prevent the recurrence of similar instances in future;
- v) An explanation of whether an internal investigation has been opened in relation to the actual or potential conflict of interest and whether the investigation is still ongoing at the date of reporting or has been completed. ESMA expects an internal investigation to have been completed within one month of the date the potential case of non-compliance was identified.

5.3.2 Internal Controls

Item 4. Compliance Work Plan

23. Reporting entities should submit a copy of their Compliance Work Plan to ESMA.

Item 5. Internal Audit Work Plan

24. Where a supervised entity has established an Internal Audit function or commissioned internal audits from an external party, the supervised entity should submit a copy of its annual Internal Audit work plan. This document should be reported on an individual basis, in addition to where it may have been included as part of any Board Pack.

Item 6. Internal Control Monitoring: Assessments

25. Reporting entities should submit the template on [IC_CM & IA Overview] to provide information regarding their assessments of the adequacy and effectiveness of their systems, internal control mechanisms and arrangements established to ensure compliance with the relevant regulatory requirements.

26. The template should be completed with respect of internal control assessments that were completed during the reporting period, either at the request of ESMA or the internal control functions (e.g. compliance, risk management, internal control, internal audit, information security), as well as any remedial actions that were implemented following an assessment.

5.3.3 Information Technology and Information Security⁵

Item 7. ICT Risk Management Framework

27. Reporting entities should provide complete and updated information on their ICT risk management framework. The framework should provide an overview of the measures that reporting entities have put in place to implement their ICT and information security objectives, address ICT risk, detect and mitigate ICT-related incidents, and ensure high level of digital operational resilience.

Item 8. ICT risk profile

28. Reporting entities should provide complete and updated information on their ICT risk profile (or outcome of the annual ICT risk assessment). The ICT risk profile should include information on the risk appetite, tolerance levels for ICT risk, and key risk metrics. Entities should provide information on the planned/ongoing ICT risk mitigation activities for all significant risks that fall outside the tolerance levels.

Item 9. Review or audit report of the ICT risk management framework

29. Reporting entities should submit an annual or periodic review of the ICT risk management framework or report it as part of the audit report. The reports should include information on the improvements suggested to ICT risk management framework as a result of the review/audit.

⁵ For reporting entities subject to DORA, the requirements of this section shall be fulfilled by providing the documentation required by the relevant articles of the DORA regulation and of the related delegated regulation.

Item 10. Summary of findings from annual tests of ICT business continuity plans and the ICT response and recovery plans

30. Reporting entities should submit a summary of the results of the ICT business continuity tests and ICT response and recovery tests (Disaster Recovery). The information should contain a summary of the findings from the tests as well as information on remediation actions or plans. ESMA also requests to provide the outcome of the review, or to report it as part of regular and independent audits of the ICT business continuity plans and the ICT response and recovery plans.

Item 11. Summary of findings from the digital operational resilience tests (including any relevant ICT audits)

31. Reporting entities should provide a summary of findings and remediation actions stemming from:

- digital operational resilience testing, and
- any relevant ICT audits.

5.3.4 Audited Accounts

Item 12. Audited accounts

32. Reporting entities should report to ESMA their audited accounts⁶. If the financial year does not correspond to the calendar year, the reporting entities should submit the breakdown of revenues and expenses certified by an independent auditor by the 30 September deadline.

5.4 Sectoral Information – BMAs

5.4.1 Methodology

Item 13. Resourcing: Operations and Benchmarks

33. BMAs should indicate per business line or asset class the number of FTEs directly involved in the provision of the benchmarks in addition to the number of benchmarks as well as an estimate of the use of these benchmarks in the EU for which they are responsible.

⁶ Audited accounts should include all information relevant for the purpose of the calculation of supervisory fees, including breakdown of revenues from core and ancillary services, in accordance with the relevant sectoral regulatory framework. In case the reporting entity is not subject to audit obligations for its accounts, an equivalent statement certifying the required information for the calculation of supervisory fees could be provided.

Item 14. Resourcing: Methodologies

34. BMAs should indicate the number of staff assigned to the review, validation and development of the methodologies of the BMA as well as the implementation of these methodologies. This should be completed at the group level of the BMA.

5.4.2 External audit

Item 15. External audit reports

35. Where a BMA conducts external audits on compliance with the BMR or with IOSCO Principles for financial benchmarks, such BMA should submit to ESMA copies of any reports or assessments conducted by the external audit or third parties during the reporting period or when requested by ESMA related to the benchmark's activities.

5.4.3 FTE & Headcount

Item 16. BMR Staff Numbers & Other Indicators

36. BMAs should submit the Template on [BMR Staff Numbers and Other Indicators] providing information on total Full Time Employees (FTE) at supervised entity and group level, providing a breakdown of staff numbers according to the following areas:

- i) Operations
- ii) Information Technology
- iii) Information Security
- iv) Compliance
- v) Internal Audit
- vi) Risk Management

5.5 Sectoral Information – CRAs

5.5.1 Ratings and methodologies

Item 17. Resourcing: Analysts and Credit Ratings

37. CRAs should submit the relevant template [Resource planning AF] in which they should indicate per business line the number of analysts employed by the CRA in addition to the

number of credit ratings for which they are responsible. This should be completed at the level of the EU group of CRAs.

Item 18. Resourcing: Methodologies and Models

38. CRAs should submit the relevant template [Resource planning IRF] in which they should indicate the number of staff assigned to the review or validation of the methodologies and models of the CRA. This should be completed at the group level of the CRA.

Item 19. Objective Reasons for endorsement

39. CRAs should submit the relevant template [Objective reasons] in which they should provide a description of the objective reasons for the elaboration of any credit rating on EU entities or instruments by the CRA outside of the EU⁷.

5.5.2 Internal Controls

Item 20. Attestation on Internal Controls

40. Where a CRA's governing body attests on the effectiveness of its internal control environment and, without prejudice to confidentiality obligations laid down in other relevant legislative acts, CRAs should submit a copy of the attestation.

5.5.3 Financials, FTE & Headcount

Item 21. Staff Numbers & Other Indicators

41. CRAs should submit the relevant template [Staff Numbers and Other Indicators] providing information on total FTE at EU and group level, providing a breakdown of staff numbers according to the following areas:

- i) Analytical
- ii) Information Technology
- iii) Information Security
- iv) Compliance

⁷ ESMA determines the location of an entity or instrument for the purposes of this item in accordance with the RTS on the European Rating Platform. As outlined in footnote 16 of ESMA's November 2017 Guidelines on the application of the CRA endorsement regime "For the purposes of these Guidelines, the country of an entity or financial instrument follows Articles 4-6, as well as Field 10 of Table 1 of Part 2 of Annex I of the Commission delegated Regulation 2015/2 of 30 September 2014 with regard to regulatory technical standards for the presentation of the information that CRAs make available to ESMA.

v) Internal Audit

vi) Risk Management

42. CRAs should submit Template 11 [Staff Numbers and Other Indicators] providing information on the number of IT rating applications in use and the on-going IT projects across the following areas:

i) Rating Process

ii) Methodology Development, validation and review

iii) Commercial and Business Development Process

Item 22. Revenues and Costs

43. CRAs should submit the relevant template [Financials], to provide a breakdown of the costs and revenues generated from credit ratings and other products or services (including ancillary services) for the preceding calendar year. For other products or services, CRAs should include a brief description of each type of product or service reported. Costs and revenues should be determined according to the same accounting principles used in preparation of the CRA's financial statements.

44. For credit ratings, CRAs should report annual revenues broken down by following types of credit ratings: Corporate Non Financials; Corporate Financials; Corporate Insurance; Sovereign / Public Finance; Structured Finance; Covered Bonds. For other products or services, CRAs should report annual revenues broken down by each type of product or service offered.

45. For credit ratings, CRAs should report annual costs per type of credit rating, broken down by operating and non-operating costs. Operating Costs should be further disaggregated between compensation costs (e.g. payroll expenses) and other operating costs. For other products or services, CRAs should report annual costs per product, or service broken down by operating and non-operating costs in the same manner. Non-operating costs may include interest and tax charges.

5.6 Sectoral Information – DRSPs

5.6.1 Data reporting

Item 23. Participants overview

46. DRSPs should submit the statistics and DRSP participants' profile, in accordance with the designated template. The information to be submitted through the template includes,

among others: Number, home country and typology of investment firms to which, or on behalf of which, the DRSP provides services, split between ARM and APA.

Item 24. Regulatory access status

47. DRSPs (ARMs only) should submit the template listing established connections between ARMs and NCAs.

Item 25. Data volume

48. DRSPs should report, among others, the statistics on data volumes. The information to be submitted through the template includes quarterly data referring to outbound and inbound data flows.

5.6.2 FTE & Headcount

Item 26. DRSP Staff Numbers & Other Indicators

49. DRSPs should submit the template providing information on total FTEs at supervised entity, providing a breakdown of staff numbers according to the following areas:

- i) Operations
- ii) Information Technology
- iii) Information Security
- iv) Compliance
- v) Internal Audit
- vi) Risk Management

5.7 Sectoral Information – SRs

5.7.1 Data reporting

Item 27. Participants overview

50. SRs should submit the statistics and SR participants' profile, in accordance with the designated template. The information to be submitted through the template includes, among others: Number, home country and typology of investment firms to which, or on behalf of which, the SR provides services.

Item 28. Regulatory access status

51. SRs should submit the list of regulatory authorities that have requested and those that have established access to the SR, including through TRACE, in accordance with the designated template.

5.7.2 FTE & Headcount

Item 29. SR Staff Numbers & Other Indicators

52. SRs should submit the Template providing information on total FTEs at supervised entity, providing a breakdown of staff numbers according to the following areas:

- i) Operations
- ii) Information Technology
- iii) Information Security
- iv) Compliance
- v) Internal Audit
- vi) Risk Management

5.8 Sectoral Information – TRs

5.8.1 Data reporting

Item 30. Participants overview

53. TRs should submit the statistics and TR participants' profile, in accordance with the designated template. The information to be submitted through the template includes the Regulation under which they report, type of participant (e.g. financial / non-financial and information on the sector of activity), country, whether they are direct or indirect reporting entities, and their share.

Item 31. Regulatory access status

54. TRs should submit the list of regulatory authorities that have requested and those that have established access to the TR, including through TRACE, in accordance with the designated template.

Item 32. Data volume

55. TRs should report the statistics on (i) the total number of trades and reports received from the start of reporting for each Regulation and (ii) the number of derivatives and SFTs per each jurisdiction, entities participating in the reporting and Data Quality Category (for EMIR), in accordance with the designated template.

Item 33. Reconciliation statistics

56. TRs should provide ESMA with the statistics on reconciliation of derivatives and SFTs in accordance with the designated templates.

5.8.2 FTE & Headcount

Item 34. TR Staff Numbers & Other Indicators

57. TRs should submit the Template providing information on total FTEs at supervised entity, providing a breakdown of staff numbers according to the following areas:

- i) Operations
- ii) Information Technology
- iii) Information Security
- iv) Compliance
- v) Internal Audit
- vi) Risk Management

5.9 Ad-Hoc Reporting Requirements

58. Reporting under this heading should be conducted as soon as possible in accordance with the reporting calendar in Section 5.10. in particular, ESMA should be notified of any issue without undue delay, taking into account the urgency and significance of the matter. The initial notification should be followed up with a more substantial notification within one month in the event further information becomes available.

5.9.1 Notifications of material changes to the conditions for initial registration

Item 35. Material changes to the conditions of initial registration

59. ESMA considers a “material change” to be any change that may affect the reporting entities initial conditions of registration, notably its compliance with the requirements of the sectoral

Regulation. In this regard, reporting entities should notify ESMA as soon as possible of any material changes to the conditions of its initial registration, including but not limited to the following matters referred in Section 5.7 [reporting calendars] for each mandate and based on the information to be provided in a registration application required by each sectoral regulation⁸.

Item 36. Change to Membership of Supervisory / Administrative Board

60. Reporting entities should use the relevant template on Board Members Details in order to notify ESMA of any changes to the membership of its Supervisory or Administrative Board. In the event of a new member, reporting entities should also submit an updated version of the template⁹.

5.9.2 Other Ad-Hoc Notifications

5.9.2.1 Cross-sectoral notifications

Item 37. ICT and Information security incidents notifications

61. Reporting entities should complete the relevant templates. For reporting entities subject to DORA, the notification of major ICT and Information security incidents shall be fulfilled by providing such information according to the corresponding template under DORA. Reporting entities not subject to DORA, notwithstanding the option to use voluntarily the DORA templates, shall provide information on major ICT and information security incidents using the preferred means of communication.

⁸ For BMR, please refer to the Commission Delegated Regulation (EU) 2018/1645 of 13 July 2018 on the form and content of the application for recognition as well as Commission Delegated Regulation (EU) 2018/1646 on the information to be provided in an application for authorisation and in an application for registration. These Delegated Regulations are subject to review as suggested by ESMA in the relevant final reports.

For CRAs, please refer to the Commission Delegated Regulation (EU) No 449/2012 of 21 March 2012 supplementing Regulation (EC) No 1060/2009 of the European Parliament and of the Council with regard to regulatory technical standards on information for registration and certification of credit rating agencies.

For TRs, in this respect, Article 55(4) of EMIR and Article 5(4) of SFTR require registered TRs to 'comply at all times with the conditions for registration', and to, 'without undue delay, notify ESMA of any material changes to the conditions for registration'.

For DRSPs, please refer to Article 1 of Commission Delegated Regulation (EU) 2017/571 of 2 June 2016 supplementing Directive 2014/65/EU of the European Parliament and of the Council with regard to regulatory technical standards on the authorisation, organisational requirements and the publication of transactions for data reporting services providers, requiring data reporting services provider to promptly inform the competent authority of its home Member State of any material change to the information provided at the time of the authorisation and thereafter.

For SRs, please refer to Article 10 of Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017 laying down a general framework for securitisation, requiring registered securitisation repository to comply at all times with the conditions for registration. A securitisation repository shall, without undue delay, notify ESMA of any material changes to the conditions for registration.

⁹ Any notification under this item is without prejudice to CRA's requirements under Article 15 'Fitness and Appropriateness' of Commission Delegated Regulation (EU) 449/2012, supplementing Regulation (EC) No 1060/2009.

Item 38. Potential and actual cases of non-compliance with the relevant sectoral regulation

62. For reporting under this item, reporting entities should complete the relevant template on Actual or Potential Breach to provide information regarding possible cases that may result in non-compliance with any of the initial conditions for registration, including:

- A description of each case which may result in a possible non-compliance with the initial conditions for registration including cases resulting from activities performed by any control function;
- A statement of the reasons why such case has arisen;
- A statement of the actions undertaken by the supervised entity following the identification of the case concerned;
- A statement of whether an internal investigation has been opened in relation to the case concerned and of whether such investigation is ongoing or closed; and where closed, furnish a copy of any consequent report made in respect of the investigation.

63. This notification should be provided in accordance with Section 5.3.3 of these guidelines.

Item 39. Litigation

64. Reporting entities should submit to ESMA information on any existing, new or potential legal actions that have been or that the supervised entity is aware may be taken against the group, and which may adversely impact the continuity or quality of the product or service provided and/or materially impact the financial position of a supervised entity.

65. ESMA expects to receive a brief description of, and updated information on pending and current court proceedings, arbitration proceedings and any form of binding dispute resolution proceedings., and which may adversely impact the continuity or quality of the product or service provided and/or materially impact the financial position of a supervised entity. This description should include a summary of the proceedings and of the potential outcome of the proceedings in terms of liability.

Item 40. Internal Complaints submitted to the Compliance Department

66. Following the receipt of a complaint within the scope of the relevant sectoral Regulation by its Compliance Department, reporting entities should complete the relevant template on Internal Complaints to notify ESMA of the following information:

- i) A description of the content of the complaint;

ii) The follow-up actions undertaken by the supervised entity;

iii) Information on whether an internal investigation was opened as a consequence, including whether the investigation is ongoing or closed at the date of reporting; where the investigation has been closed, a copy of any consequent report made in respect of the investigation.

5.9.2.2 BMAs

Item 41. Identification of errors in input data or determination of benchmarks

67. BMAs should provide information regarding errors in the input data and the determination of the benchmarks.

Item 42. Notification of New / Material change to existing Methodology

68. BMAs should provide ESMA with information following the publication of any new methodology, or change to an existing methodology. This information should be submitted after the completion of any consultation conducted in respect of Article 13(1)(c) of the BMR.

Item 43. External complaints submitted to the administrator

69. Following the receipt of a complaint made by external parties about the administrator's determination process, for instance on benchmark representativeness, on proposed changes to the benchmark methodology or application of the methodology, or any other decision related to the benchmark determination process. BMAs should notify ESMA of the following information:

i) A description of the content of the complaint;

ii) The follow-up actions undertaken by the BMA;

iii) Information on whether an internal investigation was opened as a consequence, including whether the investigation is ongoing or closed at the date of reporting; where the investigation has been closed, a copy of any consequent report made in respect of the investigation.

5.9.2.3 CRAs

Item 44. Identification of errors in methodologies/model processes

70. CRAs should complete Template 17 [Error] to provide information regarding errors in the CRAs' methodologies or models, in accordance with ESMA's Q&A on the identification of errors in methodologies or models¹⁰.

Item 45. Sovereign Rating Calendar

71. CRAs should submit to ESMA the calendar for sovereign rating actions for the forthcoming year that is published on the CRA's website. In cases where a CRA deviates from the calendar and the CRA publishes an amended calendar on their website, the CRA should provide this updated calendar to ESMA with a detailed explanation of the reasons for the deviation.

Item 46. Notification of New / Change to existing Methodology

72. CRAs should complete Template 19 [Methodologies] in order to provide ESMA with information following the publication of any new methodology or change to an existing methodology or underlying model. This template should be submitted after the completion of any consultation conducted in respect of Article 8(5a) of the CRA Regulation and is without prejudice to CRA's ongoing obligations under Article 14(3) of the CRA Regulation.

Item 47. Endorsed Credit Ratings

73. CRAs should notify ESMA of the results of any internal review that was conducted by the CRA in accordance with Guideline 4.2 Line 17 of ESMA's guidelines on the application of the endorsement regime. Such a notification should include an update on the appropriate steps taken by the CRA.

5.9.2.4 DRSPs

Item 48. Cessation of business

74. The DRSPs should provide ESMA with a wind-down plan in the context of a withdrawal of registration foreseen under Article 27e(1) MiFIR using the designated template and in accordance with the relevant timeline indicated in the template.

5.9.2.5 SRs

Item 49. Cessation of business

¹⁰ [Questions and Answers on the CRA Regulation \(Question 8\)](#)

75. The SRs should provide ESMA with a wind-down plan in the context of a withdrawal of registration foreseen under Article 15(1) of Securitisation Regulation using the designated template and in accordance with the relevant timeline indicated in the template.

5.9.2.6 TRs

Item 50. Notification of a portability request

76. TRs should notify ESMA upon receipt of a portability request from a TR participant, in accordance with the designated template.

Item 51. Cessation of business

77. The TRs should provide ESMA with a wind-down plan, in accordance with Article 79(3) EMIR and Article 5(2) SFTR in the context of a withdrawal of registration foreseen under Article 71(1) EMIR or Article 73(1)(d) EMIR and under Article 9(1) or Article 10(1) SFTR using the designated template and in accordance with the relevant timeline indicated in the template.

5.10 Reporting Calendars

5.10.1 BMAs

Scheduled Returns under Calendar A				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Quarterly	31 Jan, 30 April, 31 July, 31 Oct	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	Yes
	Internal Controls			
4	Compliance Work Plan	Annual	31 January	No
5	Internal Audit Work Plan	Annual	31 January	No
6	Internal Control Monitoring Assessments	Annual	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Annual	31 January	No
8	ICT Risk profile	Annual	31 January	No
9	Review or audit report of the ICT risk management framework	Annual	31 January	No
10	Summary of the findings of BCP testing activities	Annual	31 January	No
11	Summary of the findings of digital operational resilience testing activities	Annual	31 January	No
	Audited accounts			
12	Audited accounts	Annual	30 September	No
	Benchmarks and Methodologies			
13	Resourcing: Operations and benchmarks	Annual	31 January	No
14	Resourcing: Methodologies	Annual	31 January	No
	External audit			
15	External audit reports	Biennial	31 January	No
	Staff Numbers & Other Indicators			
16	Financials, FTE & Headcount	Annual	31 January	Yes

Scheduled Returns under Calendar B				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Annual	31 January	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	Yes
	Internal Controls			
4	Compliance Work Plan	Biennial	31 January	No
5	Internal Audit Work Plan	Biennial	31 January	No
6	Internal Control Monitoring Assessments	Biennial	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Biennial	31 January	No
8	ICT Risk profile	Upon Demand		No
9	Review or audit report of the ICT risk management framework	Upon Demand		No
10	Summary of the findings of BCP testing activities	Upon Demand		No
11	Summary of the findings of digital operational resilience testing activities	Upon Demand		No
	Audited accounts			
12	Audited accounts	Annual	30 September	No
	Benchmarks and Methodologies			
13	Resourcing: Operations and benchmarks	Annual	31 January	No
14	Resourcing: Methodologies	Annual	31 January	No
	External audit			
15	External audit report	Upon Demand		No
	Staff Numbers & Other Indicators			
16	Financials, FTE & Headcount	Annual	31 January	Yes

Ad-Hoc Reporting Requirements Applicable Calendar A and Calendar B					
Item	Return Name	RTS on authorisation	RTS on recognition	Return Frequency	Template Available
Notification of Material Changes to Conditions of Registration					
35	Continuing Right to Exemptions	NA	Annex Section B.9(i)	As soon as possible	No
35	Outsourcing Arrangements	Annex I.7	Annex Section A.6	As soon as possible	No
35	Legal Form	Annex I.1(c)	Annex Section A.1(c)	As soon as possible	No
35	Business Structure	Annex I.2(a)	Annex Section A.3(a)	As soon as possible	No
35	Type of Business Activities	Annex I.5(a)	Annex Section B.9(e) /9(f) /9(g)	As soon as possible	No
35	Ownership Structure	Annex I.1(i)	Annex Section A.1(g)	As soon as possible	No
35	Control framework and oversight function	Annex I.4(a)(iii) and 4(a)(iv)	Annex Section A.5(a)(iii) and 5(a)(iv)	As soon as possible	No
35	Change to Procedures used to provide and review benchmarks	Annex I.5(d), 5(e) and 6(b)(ii)	Annex Section B.9(j), 9(k) and 10(b)(ii)	As soon as possible	No
35	IT Processes and Information Processing Systems	Annex I.4(a)(i)	Annex Section A.5(a)(i)	As soon as possible	No
36	Change to Membership of Supervisory / Administrative Board	Annex 1.2 (a)	Annex Section A.3 (a)	As soon as possible	Yes
Other Notifications – Non-Material Changes					
37	IT and Information security incidents notification			As soon as possible	Yes
38	Potential and actual cases of non-compliance with the relevant sectoral regulation			As soon as possible	Yes
39	Litigations			As soon as possible	No
40	Internal Complaints Submitted to the Compliance Department			As soon as Possible	Yes
41	Identification of errors in methodologies process			As soon as possible	No
42	Notification of New/Change to Methodology			As soon as possible	No
43	External complaints submitted to the administrator			As soon as possible	No

5.10.2 CRAs

Scheduled Returns under Calendar A				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Quarterly	31 Jan, 30 April, 31 July, 31 Oct	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	Yes
	Internal Controls			
4	Compliance Work Plan	Annual	31 January	No
5	Internal Audit Work Plan	Annual	31 January	No
6	Internal Control Monitoring Assessments	Annual	31 January	Yes
20	Attestation on Internal Controls	Annual	30 April	No
	Information Technology Reporting			
7	ICT Risk Management Framework	Annual	31 January	No
8	ICT Risk profile	Annual	31 January	No
9	Review or audit report of the ICT risk management framework	Annual	31 January	No
10	Summary of the findings of BCP testing activities	Annual	31 January	No
11	Summary of the findings of digital operational resilience testing activities	Annual	31 January	No
	Audited Accounts			
12	Audited accounts	Annual	30 September	No
	Ratings and Methodologies			
17	Resourcing: Analysts	Annual	31 January	Yes
18	Resourcing: Methodologies & Models	Annual	31 January	Yes
19	Objective Reasons	Annual	31 January	Yes
	Staff Numbers & Other Indicators			
21	Staff Numbers and Other Indicators	Annual	31 January	Yes
22	Revenues and Costs	Annual	30 September	Yes

Scheduled Returns under Calendar B				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Annual	31 January	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	Yes
	Internal Controls			
4	Compliance Work Plan	Bi-Annual	31 January	No
5	Internal Audit Work Plan	Bi-Annual	31 January	No
6	Internal Control Monitoring Assessments	Bi-Annual	31 January	Yes
20	Attestation on Internal Controls	Upon Demand	NA	No
	Information Technology Reporting			
7	ICT Risk Management Framework	Bi-Annual	31 January	No
8	ICT Risk profile	Upon Demand	NA	No
9	Review or audit report of the ICT risk management framework	Upon Demand	NA	No
10	Summary of the findings of BCP testing activities	Upon Demand	NA	No
11	Summary of the findings of digital operational resilience testing activities	Upon Demand	NA	No
	Audited Accounts			
12	Audited accounts	Annual	30 September	No
	Ratings and Methodologies			
17	Resourcing: Analysts	Annual	31 January	Yes
18	Resourcing: Methodologies & Models	Annual	31 January	Yes
19	Objective Reasons	Annual	31 January	Yes
	Staff Numbers & Other Indicators			
21	Staff Numbers and Other Indicators	Annual	31 January	Yes
22	Revenues and Costs	Annual	30 September	Yes

Ad-Hoc Reporting Requirements Applicable Calendar A and Calendar B				
Item	Return Name	RTS on registration	Return Frequency	Template Available
Notification of Material Changes to Conditions of Registration				
35	Opening and Closing of Branches	Art. 9	As soon as possible	No
35	Use of Endorsement	Art. 24	As soon as possible	No
35	Continuing Right to Exemptions	Art. 2	As soon as possible	No
35	Outsourcing Arrangements	Art. 25	As soon as possible	No
35	Legal Form	Art. 7	As soon as possible	No
35	Business Structure	Art. 7	As soon as possible	No
35	Type of Business Activities	Art. 7	As soon as possible	No
35	Ownership Structure	Art. 8	As soon as possible	No
35	Compliance Function and Review Function	Art. 23	As soon as possible	No
35	Change to Procedures used to issue and review credit ratings	Art. 16	As soon as possible	No
35	Financial Resources	Art. 13	As soon as possible	No
35	IT Processes and Information Processing Systems	Art. 11	As soon as possible	No
36	Change to Membership of Supervisory / Administrative Board	Art. 7	As soon as possible	Yes
Other Ad-Hoc Notifications				
37	IT and Information security incidents notifications		As soon as possible	Yes
38	Potential and actual cases of non-compliance with the relevant sectoral regulation		As soon as possible	Yes
39	Litigations		As soon as possible	No
40	Internal Complaints Submitted to the Compliance Department		As soon as Possible	Yes
44	Identification of errors in methodologies/ model process		As soon as possible	Yes
45	Sovereign Rating Calendar		As soon as possible	No
46	Notification of New/Change to Methodology		As soon as possible	Yes
47	Outcome of Endorsement Review		As soon as Possible	No

5.10.3 DRSPs

Scheduled Returns under Calendar A				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Quarterly	31 Jan, 30 April, 31 July, 31 Oct	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	No
	Internal Controls			
4	Compliance Work Plan	Annual	31 January	No
5	Internal Audit Work Plan	Annual	31 January	No
6	Internal Control Monitoring Assessments	Annual	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Annual	31 January	No
8	ICT Risk profile	Annual	31 January	No
9	Review or audit report of the ICT risk management framework	Annual	31 January	No
10	Summary of the findings of BCP testing activities	Annual	31 January	No
11	Summary of the findings of digital operational resilience testing activities	Annual	31 January	No
	Financial Reporting			
12	Audited accounts	Annual	30 September	No
	Data Reporting			
23	Participants Overview	Semi-Annual	31 January, 31 July	Yes
24	Regulatory access status	Annual	31 January	Yes
25	Data volume	Quarterly	31st January, 30th April, 31st July and 31st October	Yes
	Staff Numbers & Other Indicators			
26	Staff Numbers and Other Indicators	Annual	31 January	Yes

Scheduled Returns under Calendar B				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Annual	31 January	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	No
	Internal Controls			
4	Compliance Work Plan	Bi-Annual	31 January	No
5	Internal Audit Work Plan	Bi-Annual	31 January	No
6	Internal Control Monitoring Assessments	Bi-Annual	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Bi-Annual	31 January	No
8	ICT Risk profile	Upon Demand		No
9	Review or audit report of the ICT risk management framework	Upon Demand		No
10	Summary of the findings of BCP testing activities	Upon Demand		No
11	Summary of the findings of digital operational resilience testing activities	Upon Demand		No
	Financial Reporting			
12	Audited accounts	Annual	30 September	No
	Data Reporting			
23	Participants Overview	Annual	31 January	Yes
24	Regulatory access status	Annual	31 January	Yes
25	Data volume	Quarterly	31st January, 30th April, 31st July and 31st October	Yes
	Staff Numbers & Other Indicators			
26	Staff Numbers and Other Indicators	Annual	31 January	Yes

Ad-Hoc Reporting Requirements Applicable Calendar A and Calendar B			
Item	Return Name	Return Frequency	Template Available
Notification of Material Changes to Conditions of Registration			
35	Key Staff	As soon as possible	Yes
35	Change to ownership structure	As soon as possible	Yes
35	Launch of new services (including ancillary or any other services)	As soon as possible	Yes
35	Change in the fee structure/ Pricing policy	As soon as possible	No
35	Establishment of subsidiaries and branches, reorganisation or restructuring of the DRSP activities or change to name, address, statutory documentation or legal status	As soon as possible	No
35	Copies of regulator templates	As soon as possible	No
35	Copies of DRSP participant contract templates	As soon as possible	No
35	Material changes in the outsourcing arrangements relative to core DRSP functions	As soon as possible	No
35	Any other material changes to the conditions of registration	As soon as possible	No
36	Membership of the supervisory/administrative board	As soon as possible	Yes
Other Notifications – Non-Material Changes			
37	IT and Information security incidents notifications	As soon as possible	Yes
38	Potential and actual cases of non-compliance with the relevant sectoral regulation	As soon as possible	Yes
39	Litigations	As soon as possible	No
40	Internal Complaints submitted to the Compliance Department	As soon as possible	Yes
48	Cessation of business	As soon as possible	Yes

5.10.4 SRs

Scheduled Returns under Calendar A				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Quarterly	31 Jan, 30 April, 31 July, 31 Oct	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	No
	Internal Controls			
4	Compliance Work Plan	Annual	31 January	No
5	Internal Audit Work Plan	Annual	31 January	No
6	Internal Control Monitoring Assessments	Annual	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Annual	31 January	No
8	ICT Risk profile	Annual	31 January	No
9	Review or audit report of the ICT risk management framework	Annual	31 January	No
10	Summary of the findings of BCP testing activities	Annual	31 January	No
11	Summary of the findings of digital operational resilience testing activities	Annual	31 January	No
	Financial Reporting			
12	Audited accounts	Annual	30 September	No
	Data Reporting			
27	Participants Overview	Semi-Annual	31 January, 31 July	Yes
28	Regulatory access status	Annual	31 January	Yes
	Staff Numbers & Other Indicators			
29	Staff Numbers and Other Indicators	Annual	31 January	Yes

Scheduled Returns under Calendar B				
	Return Name	Return Frequency	Reporting Deadline	Template Available
Item	Board Documents and Internal Governance			
1	Board documents	Annual	31 January	No
2	Organisational Charts	Annual	31 January	No
3	New and Potential Conflicts of Interest	Annual	31 January	No
	Internal Controls			
4	Compliance Work Plan	Annual	31 January	No
5	Internal Audit Work Plan	Annual	31 January	No
6	Internal Control Monitoring Assessments	Annual	31 January	Yes
	Information Technology Reporting			
7	ICT Risk Management Framework	Bi-Annual	31 January	No
8	ICT Risk profile	Upon Demand		No
9	Review or audit report of the ICT risk management framework	Upon Demand		No
10	Summary of the findings of BCP testing activities	Upon Demand		No
11	Summary of the findings of digital operational resilience testing activities	Upon Demand		No
	Financial Reporting			
12	Audited accounts	Annual	30 September	No
	Data Reporting			
27	Participants Overview	Annual	31 January	Yes
28	Regulatory access status	Annual	31 January	Yes
	Staff Numbers & Other Indicators			
29	Staff Numbers and Other Indicators	Annual	31 January	Yes

Ad-Hoc Reporting Requirements Applicable Calendar A and Calendar B			
Item	Return Name	Return Frequency	Template Available
Notification of Material Changes to Conditions of Registration			
35	Key Staff	As soon as possible	Yes
35	Change to ownership structure	As soon as possible	Yes
35	Launch of new services (including ancillary or any other services)	As soon as possible	Yes
35	Change in the fee structure/ Pricing policy	As soon as possible	No
35	Establishment of subsidiaries and branches, reorganisation or restructuring of the SR activities or change to name, address, statutory documentation or legal status	As soon as possible	No
35	Material changes in the outsourcing arrangements relative to core SR functions	As soon as possible	No
35	Any other material changes to the conditions of registration	As soon as possible	No
36	Membership of the supervisory/administrative board	As soon as possible	Yes
40 Other Notifications – Non-Material Changes			
37	IT and Information security incidents notifications	As soon as possible	Yes
38	Potential and actual cases of non-compliance with the relevant sectoral regulation	As soon as possible	Yes
39	Litigations	As soon as possible	No
40	Internal Complaints submitted to the Compliance Department	As soon as possible	Yes
49	Cessation of business	As soon as possible	Yes

5.10.5 TRs

Scheduled Returns under Calendar A					
	Return Name	Return Frequency	Reporting Deadline	Template Available	Applicable to
Item	Board Documents and Internal Governance				
1	Board documents	Quarterly	31 Jan, 30 April, 31 July, 31 Oct	No	EMIR and SFTR jointly
2	Organisational Charts	Annual	31 January	No	EMIR and SFTR jointly
3	New and Potential Conflicts of Interest	Annual	31 January	No	EMIR and SFTR jointly
Internal Controls					
4	Compliance Work Plan	Annual	31 January	No	EMIR and SFTR separately
5	Internal Audit Work Plan	Annual	31 January	No	EMIR and SFTR separately
6	Internal Control Monitoring Assessments	Annual	31 January	No	EMIR and SFTR separately
Information Technology Reporting					
7	ICT Risk Management Framework	Annual	31 January	No	EMIR and SFTR separately
8	ICT Risk profile	Annual	31 January	No	EMIR and SFTR separately
9	Review or audit report of the ICT risk management framework	Annual	31 January	No	EMIR and SFTR separately
10	Summary of the findings of BCP testing activities	Annual	31 January	No	EMIR and SFTR separately
11	Summary of the findings of digital operational resilience testing activities	Annual	31 January	No	EMIR and SFTR separately
Financial Reporting					
12	Audited accounts	Annual	30 September	No	EMIR and SFTR jointly
Data Reporting					
29	Participants overview	Semi-Annually	31 January, 31 July	Yes	EMIR and SFTR separately
30	Regulatory access status	Quarterly	31st January, 30th April, 31st July and 31st October	Yes	EMIR and SFTR separately
31	Data volume	Quarterly	31st January, 30th April, 31st July and 31st October	Yes	EMIR and SFTR separately
32	Reconciliation statistics	Monthly	By the 15th of the following month	Yes	EMIR and SFTR separately
Staff Numbers and Other Indicators					
33	Staff Numbers and Other Indicators	Annual	31 January	Yes	EMIR and SFTR separately

Scheduled Returns under Calendar B					
	Return Name	Return Frequency	Reporting Deadline	Template Available	Applicable to
Item	Board Documents and Internal Governance				
1	Board documents	Annual	31 January	No	EMIR and SFTR jointly
2	Organisational Charts	Annual	31 January	No	EMIR and SFTR jointly
3	New and Potential Conflicts of Interest	Annual	31 January	No	EMIR and SFTR jointly
Internal Controls					
4	Compliance Work Plan	Bi-Annual	31 January	No	EMIR and SFTR separately
5	Internal Audit Work Plan	Bi-Annual	31 January	No	EMIR and SFTR separately
6	Internal Control Monitoring Assessments	Bi-Annual	31 January	Yes	EMIR and SFTR separately
Information Technology Reporting					
7	ICT Risk Management Framework	Bi-Annual	31 January	No	EMIR and SFTR separately
8	ICT Risk profile	Upon Demand		No	EMIR and SFTR separately
9	Review or audit report of the ICT risk management framework	Upon Demand		No	EMIR and SFTR separately
10	Summary of the findings of BCP testing activities	Upon Demand		No	EMIR and SFTR separately
11	Summary of the findings of digital operational resilience testing activities	Upon Demand		No	EMIR and SFTR separately
Financial Reporting					
12	Audited accounts	Annual	30 September	No	EMIR and SFTR jointly
Data Reporting					
30	Participants Overview	Annual	31 January	Yes	EMIR and SFTR separately
31	Regulatory access status	Quarterly	31 January, 30 April, 31 July and 31 October	Yes	EMIR and SFTR separately
32	Data volume	Quarterly	31 January, 30 April, 31 July and 31 October	Yes	EMIR and SFTR separately
33	Reconciliation statistics	Monthly	By the 15th of the following month	Yes	EMIR and SFTR separately
Staff Numbers and Other Indicators					
34	Staff Numbers and Other Indicators	Annual	31 January	Yes	EMIR and SFTR separately

Ad-Hoc Reporting Requirements Applicable Calendar A and Calendar B				
Item	Return Name	Return Frequency	Template Available	
Notification of Material Changes to Conditions of Registration				
35	Key Staff	As soon as possible	Yes	EMIR and SFTR separately
35	Change to ownership structure	As soon as possible	Yes	EMIR and SFTR jointly
35	Establishment of subsidiaries and branches, reorganisation or restructuring of the TR activities or change to name, address, statutory documentation or legal status	As soon as possible	No	EMIR and SFTR jointly
35	Copies of regulator templates	As soon as possible	No	EMIR and SFTR separately
35	Copies of TR participant contract templates	As soon as possible	No	EMIR and SFTR separately
35	Changes to the Internal Audit Charter and Methodology	As soon as possible	No	EMIR and SFTR separately
35	Material changes in the outsourcing arrangements relative to core TR functions	As soon as possible	No	EMIR and SFTR separately
35	Launch of new services (including ancillary or any other services)	As soon as possible	Yes	EMIR and SFTR separately
35	Change in the fee structure/ Pricing policy	As soon as possible	No	EMIR and SFTR separately
35	Quality Assurance of IA	As soon as possible	No	EMIR and SFTR jointly
35	Any other material changes to the conditions of registration	As soon as possible	No	EMIR and SFTR separately
36	Membership of the supervisory/administrative board	As soon as possible	Yes	EMIR and SFTR jointly
Other Notifications – Non-Material Changes				
37	IT and Information security incidents notifications	As soon as possible	Yes	EMIR and SFTR separately
38	Potential and actual cases of non-compliance with the relevant sectoral regulation	As soon as possible	Yes	EMIR and SFTR separately
39	Litigations	As soon as possible	No	EMIR and SFTR jointly
40	Internal Complaints submitted to the Compliance Department	As soon as possible	Yes	EMIR and SFTR separately
50	Notification of a portability request	As soon as possible	Yes	EMIR and SFTR separately
51	Cessation of business	As soon as possible	Yes	EMIR and SFTR separately

5.11 Reporting Templates

78. The most recent version of reporting templates will be made available for download on ESMA's website. The files include high level description of the fields as well as more detailed instructions in terms of expected content at field level.
79. ESMA may require reporting entities to transmit certain templates through different reporting channels, for example, through web-based applications managed by ESMA.