

Amending certain Directives as regards the establishment and functioning of the European single access point (ESAP)

2021/0379(COD) - 20/12/2023 - Final act

PURPOSE: to harmonise the disclosure requirements for the public information that should be accessible through the European Single Access Point (EASP).

LEGISLATIVE ACT: Directive (EU) 2023/2864 of the European Parliament and of the Council amending certain Directives as regards the establishment and functioning of the European single access point.

CONTENT: easy and structured access to data, including to information provided on a voluntary basis, is important to enable decision makers in the economy and society to make sound decisions that serve the efficient functioning of the market. Such access is also necessary in order to increase opportunities for the growth and visibility of, and innovation by, small and medium-sized enterprises (SMEs).

It is essential that information related to the sustainability and social governance of businesses is easily accessible to investors so that they are better informed when making decisions about investments. For those purposes, public access to financial, non-financial and environmental-, social- and governance-related information about natural or legal persons that are themselves required to make such information public, or that publicly disclose such information to a collection body on a voluntary basis, needs to be improved.

The European Single Access Point (ESAP) is established in accordance with [Regulation \(EU\) 2023/2859](#) of the European Parliament and of the Council to provide easy and centralised public access to information on entities and their products relevant to financial services, capital markets and sustainability that authorities and entities are required to publish under EU legislation in these areas.

To enable ESAP to operate, this Directive amends several Directives in the field of financial services, capital markets and sustainability.

Amendments have been made to the Directives concerned, in particular as regards the dates by which ESAP information must be made available (from 10 July 2026, 10 January 2028 or 10 January 2030 as appropriate, after the date of entry into force of the amending Directive).

The amendments also specify the requirements that the information must meet.

ENTRY INTO FORCE: 9.1.2024.