



Brussels, 12.3.2026  
C(2026) 80 final

ANNEXES 1 to 8

## **ANNEXES**

**to the**

**COMMISSION DELEGATED REGULATION (EU) .../...**

**supplementing Regulation (EU) 2023/2631 of the European Parliament and of the Council with regard to regulatory technical standards specifying the criteria for assessing the appropriateness, adequacy and effectiveness of the systems, resources and procedures of external reviewers, their compliance function, internal policies and procedures, assessment methodologies and information used for reviews, as well as the information and the form and content of applications for recognition of third-country external reviewers**

**ANNEX I**  
**DOCUMENT REFERENCES**

<b>Annex to this Regulation to which the information relates (II-VIII)</b>	<b>Unique reference number of the document</b>	<b>Title of the document</b>	<b>Specific requirement of Regulation (EU) 2023/2631 to which the information relates</b>	<b>Chapter or section or page of the document where the information is provided or reason why the information is not provided</b>

**ANNEX II**

**GENERAL INFORMATION OF THE APPLICANT**

Full name of the third-country applicant		
Address of registered office	<i>[Country, city, street address, postal code]</i>	
Website		
Legal Entity Identifier (LEI) <i>[Where available]</i>		
Contact person(s)	Name	
	Title	
	Address	<i>[Country, city, street address, postal code]</i>
	Email address	
	Telephone number	
Legal form of the third-country applicant		
Competent authority responsible for supervision of the third-country external reviewer seeking recognition in the third country <i>[Where applicable]</i>		

**ANNEX III**

**OWNERSHIP STRUCTURE OF THE APPLICANT**

<b>Owner</b>	<b>Percentage of capital</b>	<b>Nature of the holding</b>	<b>Percentage of the voting rights</b>
<i>[Please specify whether legal or natural person]</i>		<i>[Direct or indirect]</i>	

**ANNEX IV**

**MEMBERS OF SENIOR MANAGEMENT AND THE BOARD OF THE APPLICANT**

Name	Board member	Member of senior management	Date of birth	Place of birth	Role	Submitted documents		
						CV	Proof of the absence of criminal records relating to money laundering, terrorist financing, provision of financial services or data services, acts of fraud or embezzlement, notably through an official certificate, or, where such a certificate is not available in the relevant third-country jurisdiction, a self-declaration of good repute and the authorisation to ESMA to request such information from the relevant authorities on whether that member has been convicted of a criminal offence in connection with money laundering, terrorist financing, the provision of financial services or data services or in relation to acts of fraud or embezzlement	Declaration of fitness and propriety and conflicts of interest referred to in Article 1(2), point (b), of Commission Delegated Regulation (EU) 2025/2180 <sup>1</sup>
<i>[First name] [Last name]</i>	<i>[Yes/No]</i>	<i>[Yes/No]</i>	<i>[DD/MM/YYYY]</i>	<i>[City, Country]</i>		<i>[Unique reference number]</i>		<i>[Unique reference number]</i>

<sup>1</sup> Commission Delegated Regulation (EU) 2025/2180 of 12 September 2025 supplementing Regulation (EU) 2023/2631 of the European Parliament and of the Council with regard to regulatory technical standards specifying the conditions for the registration of external reviewers, the criteria for assessing the sound and prudent management of external reviewers, the appropriateness of the knowledge, experience and training of the external reviewers' employees, and the conditions under which external reviewers can outsource their assessment activities (OJ L, 2025/2180, ELI: [http://data.europa.eu/eli/reg\\_del/2025/2180/oj](http://data.europa.eu/eli/reg_del/2025/2180/oj)).

**ANNEX V**

**ANALYTICAL RESOURCES OF THE APPLICANT**

1. Information regarding analysts, employees and other persons directly involved in assessment activities

Name	Role	<i>Please select the appropriate column</i>		Years in role	Years in the industry	CV
		Temporary	Permanent			
					<i>[For instance, number of years working in assessment activities similar to those tasks required of an external reviewer pursuant to Regulation (EU) 2023/2631]</i>	<i>[Unique reference number of the document]</i>

*Any information regarding the number of employees shall be provided on a full-time equivalent (FTE) basis calculated as the total hours worked divided by the maximum number of hours subject to compensation within a working year as defined by the relevant national law.*

## 2. Information regarding the assessment activities

Estimated duration of an external review	<i>[Number of days]</i>
Expected number of assessments in the next 24 months	<i>[Number]</i>

## 3. Information on the evaluation of the applicant

Reasons that the applicant considers the number of analysts, employees and other persons directly involved in assessment activities and their roles to be appropriate	
Reasons that the applicant considers the number and duration of external reviews to be appropriate	

**ANNEX VI**  
**POLICIES AND PROCEDURES OF THE APPLICANT**

<b>Point</b>	<b>Topic</b>	<b>Reference number</b>
<b>1</b>	Training and development plan for analysts, employees and other persons directly involved in assessment activities	
<b>2</b>	Policies and procedures put in place to ensure: <ul style="list-style-type: none"> <li>(a) the continuity and regularity in the performance of assessment activities;</li> <li>(b) the safeguarding of the confidentiality and security of records and documents on the services provided;</li> <li>(c) sound administrative and accounting procedures;</li> <li>(d) and the adequacy of information processing systems implemented to meet the obligations of an external reviewer.</li> </ul>	
<b>3</b>	Policies and procedures outlining the internal control framework <i>[In case of a large number of documents, these should be grouped according to the relevant areas of the internal control framework]</i>	
<b>4</b>	Policies and procedures to ensure the internal control framework complies with the criteria referred to in Article 5(2) of Commission Delegated Regulation (EU) 2025/2180 <sup>2</sup>	

<sup>2</sup> Commission Delegated Regulation (EU) 2025/2180 of 12 September 2025 supplementing Regulation (EU) 2023/2631 of the European Parliament and of the Council with regard to regulatory technical standards specifying the conditions for the registration of external reviewers, the criteria for assessing the sound and prudent management of external reviewers, the appropriateness of the knowledge, experience and training of the external reviewers' employees, and the conditions under which external reviewers can outsource their assessment activities (OJ L, 2025/2180, ELI: [http://data.europa.eu/eli/reg\\_del/2025/2180/oj](http://data.europa.eu/eli/reg_del/2025/2180/oj)).

5	Whistleblower policy ensuring that the anonymity of whistleblowers is safeguarded and reprisals are prohibited	
6	Remuneration policy ensuring the independence of the employees subject to variable compensation arrangements	
7	Procedures and methodologies implemented to issue reviews	
8	Terms of reference of the governance bodies, including the board and, where established, its committees	
9	Last meeting minutes of the board	
10	Organisational chart, including the identification of reporting lines and job functions	
11	Conflict of interest policy	
12	Inventory of actual or potential conflicts of interest and proposed mitigation measures	
13	Information on how potential conflicts of interest situations, including transactions with related parties, employee personal account dealing, outside business activities and the acceptance of gifts and hospitality are reviewed and approved consistently	
14	Documents and information related to any existing or planned outsourcing arrangements for activities of the external reviewer covered by Regulation (EU) 2023/2631, including information on entities assuming outsourcing functions, and the evaluation of how the external reviewer ensures compliance with Article 33(1) of that Regulation	

**ANNEX VII**

**OTHER ACTIVITIES OF THE APPLICANT**

<b>Activity</b>	<b>Description</b>	<b>Offered through subsidiaries</b>
<i>[NACE code of the activity, where available]</i>		<i>[Yes/No: if Yes, please provide the name of the entity]</i>

**ANNEX VIII**

**LEGAL REPRESENTATIVE ESTABLISHED IN THE UNION**

<b>Full name</b>	
<b>Address of the registered office within the Union</b>	<i>[EU Member State, city, street address, postal code]</i>
<b>Email address</b>	
<b>Legal status</b>	
<b>Deed of incorporation, articles of association or other constitutional documents</b>	
<b>Website</b>	
<b>Legal Entity Identifier (LEI)</b> <i>[Where available]</i>	