Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 21,717, 11 ta' Settembru, 2026
Taqsima B

L.N. 236 of 2026

COMPANIES ACT
(CAP. 386)

Corporate Sustainability Reporting (Amendments) Regulations, 2026

IN EXERCISE of the powers conferred by article 425(6) of the Companies Act, the Minister responsible for the registration of commercial partnerships has made the following regulations:-

Citation, scope and commencement.

1. (1) The title of these regulations is the Corporate Sustainability Reporting (Amendments) Regulations, 2026 and these regulations shall be read and construed as one with the Corporate Sustainability Reporting Regulations, 2026 hereinafter referred to as the "principal regulations".

(2) The scope of these regulations is to partially transpose Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 amending certain Directives as regards the establishment and functioning of the European single access point.

(3) These regulations shall come into force on such date or dates as the Minister responsible for the registration of commercial partnerships may, by notice in the Gazette establish, and different dates may be so established for different provisions and, or purposes of these regulations.

Amends regulation 3 of the principal regulations.

2. In sub-regulation (2) of regulation 3 of the principal regulations immediately after the definition "consolidated financial statements" there shall be added the following new definitions:

" "ESAP" means European single access point in accordance with the ESAP Regulation;

"ESAP Regulation" means Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023 establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability, as amended from time to time, and includes any implementing measures that have been or may be issued thereunder;".

Adds a new regulation to the principal regulations.

3. Immediately after regulation 5 of the principal regulations there shall be added the following new regulation:

"Submission and accessibility of information on ESAP.

5A. (1) From 10 January 2028, when making public the directors' report, consolidated directors' report, including for both reports, the information required under Article 8 of Regulation (EU) 2020/852, the annual financial statements, consolidated financial statements, audit report, assurance report, sustainability reports concerning third-country undertakings and the related assurance opinion, the statement referred to in sub-regulation (4) of regulation 29, the report on payments to governments, and the consolidated report on payments to governments referred to in article 213A of the Act, regulation 32 and Part I of the Fourth Schedule to the Act, undertakings referred to in regulations 6, 15, 25, 26, 27 and 28 shall submit those statements and reports at the same time to the Registrar for the purpose of making them accessible on the ESAP. For such purposes, the collection body shall be the Registrar. The said information shall comply with the following requirements:

(a) it shall be submitted in a data extractable format as defined in point (3) of Article 2 of the ESAP Regulation or, where required by Union or national law, in a machine-readable format, as defined in point (4) of Article 2 of the ESAP Regulation;

(b) it shall be accompanied by the following metadata:

(i) all the names of the undertaking to which the information relates and, where the reporting undertaking is an exempted subsidiary undertaking as referred to in sub-regulation (2) of regulation 18, the name of the parent undertaking that reports information at group level;

(ii) the legal entity identifier of the undertaking and, where the reporting undertaking is an exempted subsidiary undertaking as referred to in sub-regulation (2) of regulation 18, where available, the legal entity identifier of the parent undertaking that reports information at group level, as specified in accordance with point (b) of Article 7(4) of the ESAP Regulation;

(iii) the size of the undertaking by category, as specified in accordance with point (d) of Article 7(4) of the ESAP Regulation;

(iv) the industry sector(s) of the economic activities of the undertaking, as specified in accordance with point (e) of Article 7(4) of the ESAP Regulation;

(v) the type of information, as classified in accordance with point (c) of Article 7(4) of the ESAP Regulation;

(vi) an indication of whether the information contains personal data.

(2) Where an undertaking has submitted the information referred to in sub-regulation (1) to an Officially Appointed Mechanism in accordance with Article 23a of the Transparency Directive for the purpose of making that information accessible on ESAP, that undertaking shall be deemed to have fulfilled its obligations under sub-regulation (1), provided that this information complies with all requirements on metadata established in sub-regulation (1).

(3) For the purposes of sub-regulation (1)(b)(ii), undertakings shall obtain a legal entity identifier.".

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