ANNEX I

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

PART 3
Specific disclosure requirements applied to investment firms

	Directive (EU) 2019/2034	Provision	Information to be provided by the competent authority	
010	**Date of the last update of information in this template**			*(27/03/2026)*
020	**Article 44(a)**	Competent authorities have the power to require investment firms that do not meet the conditions for qualifying as small and non-interconnected investment firms set out in Article 12(1) of Regulation (EU) 2019/2033 and investment firms referred to in Article 46(2) of Regulation (EU) 2019/2033 to publish the information referred to in Article 46 of that regulation more than once a year and to set deadlines for that publication;	Frequency and deadlines for publication applicable to investment firms	*Refer to Regulation 40(a) of SI 355 of 2021. The power is provided to the Central Bank to require an investment firm that does not meet the conditions for qualifying as a small and non-intereconnected investment firm set out in Article 12(1) of Regulation (EU) 2019/2033 and an investment firms referred to in Article 46(2) of that Regulation to publish the information referred to in Article 46 of that Regulation more than once a year and to set deadlines for that publication.*
030	**Article 44(b)**	Competent authorities may require investment firms that do not meet the conditions for qualifying as small and non-interconnected investment firms set out in Article 12(1) of Regulation (EU) 2019/2033 and investment firms referred to in Article 46(2) of Regulation (EU) 2019/2033 to use specific media and locations, in particular the investment firms' websites, for publications other than the financial statements;	Types of specific media to be used by investement firms	*Refer to Regulation 40(b) of SI 355 of 2021. The power is provided to the Central Bank to require an investment firm that does not meet the conditions for qualifying as a small and non-intereconnected investment firm set out in Article 12(1) of Regulation (EU) 2019/2033 and an investment firms referred to in Article 46(2) of that Regulation to use specific media and locations, in particular the investment firm's website, for publications other than the financial statements.*
040	**Article 44(c)**	Competent authorities may require parent undertakings to publish annually, either in full or by way of references to equivalent information, a description of their legal structure and governance and organisational structure of the investment firm group in accordance with Article 26(1) of this Directive and with Article 10 of Directive 2014/65/EU.	Investment firm group parent's legal structure and governance and organisational structure	*Refer to Regulation 40(c) of SI 355 of 2021. The power is provided to the Central Bank to require a parent undertaking to publish annually, either in full or by way of references to equivalent information, a description of its legal structure and the governance and organisational structure of the investment firm group in accordance with Regulation 23(1) and with Article 10 of Directive 2014/65/EU.*