

PUBLIC CONSULTATION REGARDING THE DRAFT FOR A NEW CIRCULAR ON THE ACCOUNTING STANDARDS, ANNUAL ACCOUNTS AND INTERIM FINANCIAL STATEMENTS OF THE MARKET INFRASTRUCTURES

25 October 2022

The Spanish National Securities Market Commission (CNMV) submits the draft for a new Circular on the accounting standards, annual accounts and interim financial statements of the market infrastructures for public consultation.

The new Circular will replace [Circular 9/2008](#), of 10 December, of the Spanish National Securities Market Commission, that currently regulates the same matter.

Although the draft Circular is based on the same principles as aforementioned Circular 9/2008, certain changes are included aiming to simplify and update the obligations, the accounting standards and the financial and activity statements, while taking into consideration the applicable regulations in force, eliminating unnecessary redundancies and adapting all this to the new reality of the Spanish infrastructures.

The content of the Draft Circular may be consulted at:

[Draft text of the Circular](#)

The Annexes to the Draft Circular containing the templates for the balance sheet and the profit and loss account of the annual accounts, the individual and the consolidated confidential financial statements, respectively, may be consulted at the following link:

[Annex 1](#)

[Annex 2](#)

[Annex 3](#)

The deadline for any interested parties to send their comments will be next **18 November 2022**.

Comments can be sent to email address mercados@cnmv.es or to the following postal address:

DIRECCIÓN GENERAL DE MERCADOS
COMISIÓN NACIONAL DEL MERCADO DE VALORES
Edison, 4
28006 MADRID

All comments received will be published after the end of the public consultation period. If anyone does not wish their comments to be made public, either in full or in part, they should expressly state so in their own reply and properly identify, where appropriate, which part they do not wish to be made public. For this purpose, generic confidentiality warnings included in emails will not be considered as an express statement that the comments submitted are not intended to be made available to the public.