

Submission Date

15/11/2024

ESMA_QA_2344

Status: Answer Published

Additional Information

Level 1 Regulation

MiCA

Topic

Crypto-Asset Service Provider (CASP)

Subject Matter

Audit / certification of CASP financial statements

Question

Are CASPs required to get their financial statements audited on an annual basis in order to calculate their own fund requirements?

ESMA Answer

12-12-2024

Original language

Yes, CASPs should get their financial statements audited by an independent auditor on an annual basis. The exception to this is where the validation of financial statements by a specific national supervisor is allowed for in the national law of a CASP's home Member State.