

DORA – ROI FAQ Summary – What Financial Entities Need to Know



As part of the Digital Operational Resilience Act (DORA) third party risk management requirements, Financial Entities (FEs) subject to DORA are required to maintain and update a Register of Information (RoI) in relation to all contractual arrangements on the use of ICT services provided by ICT third-party service providers.

Before the dry run exercise in August 2024, workshops were conducted for FEs that were partaking in the RoI dry run. These workshops provided an overview of the exercise, detailed the process to be followed, and included explanations of the templates with examples. During this period, the European Supervisory Authorities (ESAs) invited FEs to reach out with any questions, either through these workshops or via email. From this, as well as in response to queries previously addressed by the ESAs in their joint Q&As, the ESAs created an FAQ document to address the questions raised by the FEs partaking in the dry run exercise. The ESAs provide responses to the questions raised on a best-effort basis, focusing on the practical aspects of filling out the templates.




This FAQ, along with the finalised Implementation Technical Standard (ITS), provides guidance to FEs for filling out the register. It clarifies the scope of the register, provides guidance for the fill-in instructions for each column in the RoI, and explains the purpose of the requested data and its connection to different sections in the register.

The questions raised by financial entities have been categorised into the following headings:




- 1 Dry run exercise
- 2 Inconsistencies between final ITS and the Data Point Model
- 3 Reporting of the RoI in 2025
- 4 Technical aspect of reporting RoI to the ESAs
- 5 General aspects of maintaining the RoI
- 6 Use of identifiers for reporting purposes



Below is a summary of the key questions and answers from the FAQ published. Please refer to the [EBA website](#) for the FAQ document noted.

Category of question	Summary of question raised	Key outcomes
<p>Dry run exercise</p> 	<p>Questions in relation to the key outcomes of the dry run conducted in 2024 and clarity whether there are tools and templates to be provided for the steady state reporting.</p>	<p>The RoI dry run was completed to assist FEs with developing their registers in advance of the 2025 submissions. In addition, the dry run was also performed to assist the Competent Authorities ("CAs") in processing the information received and managing the reporting channels.</p> <ul style="list-style-type: none"> • Outcomes of the dry run: <ul style="list-style-type: none"> – The ESA received ROIs from 1,039 participating FEs across the EU. Each FE has received direct data quality feedback on the registers of information. – 92 responses were discarded due to failing integration checks and the remaining 947 submissions were accepted and processed, and subsequently screened for the 116 data quality checks from the second layer of the data quality assurance process by the CA. – The overall findings from the dry run have been collated in the summary report published on 17 December 2024. There were about 235,000 failed checks noted and categorised into the following areas: <ul style="list-style-type: none"> ◦ Mandatory field value missing (86.4%) ◦ Invalid LEI code(6.5%) ◦ Invalid value (4.3%) ◦ Duplicate values found (1.5%) ◦ Invalid dates (1.3%) • Tools and templates for steady state reporting: The ROI templates and CSV conversion tool was provided for the dry run, however an updated CSV conversion tool has not been published for the 2025 reporting period as ESAs have confirmed they will not update/maintain the CSV conversion tool for official reporting. The EBA website was updated in December 2024 with final technical specifications available to CAs and FE's.
<p>Inconsistencies between the final ITS</p> 	<p>Questions in relation to approach for missing fields and typos.</p>	<ul style="list-style-type: none"> • Numbering Errors: The FAQ confirms that there was a numbering error in the in the DPM model in numbering of the column codes in template-specific instructions resulting in the B_06.01.0050 the data fields being assigned erroneous column code. For reporting purposes, the data points included in the reporting technical package v4.0 for the ITS on the registers of information should be the one to be considered. The EBA website has now included a published annotated RoI templated that aligns with the final text '20241217 Annotated Table Layout DORADORA 4.0'. • Closed set of options: FE's to only update values from the closed set of options provided when reporting data field for template B_05.01.0020 (type of code to identify ICT third party provider). In case of when using codes other than LEI or EUID, one of the following values can be chosen, otherwise the FE may have data quality issues with their submission: <ol style="list-style-type: none"> 1 'LEI' for LEI 2 'EUID' for EUID 3 CRN for Corporate registration number. 4 VAT for VAT number 5 PNR for Passport Number 6 NIN for National Identity Number • Only LEI or EUID can be used for legal persons, as identified in B_05.01.0070 (Type of person of the ICT third-party service provider), whereas alternative codes may be used for individuals acting in a business capacity, i.e. physical person.
<p>Reporting of the registers of information in 2025.</p> 	<p>Questions in relation to who needs to report the registers, what it means by the register should be available at the financial entity, sub-consolidated and consolidated levels, appropriate National Competent Authority to receive the registers etc.</p>	<p>These registers need to be reported:</p> <ul style="list-style-type: none"> • at individual entity level, where FEs are not part of a group of FEs; • at individual entity level, where FEs are part of a group of FEs, and where the parent undertaking is an entity outside of the Union and there is no Union parent undertaking; and • at the highest level of consolidation in the Union for groups of FEs that is available to the competent authorities in accordance with their supervisory responsibilities under the legal acts referred to in Article 46 of Regulation (EU) 2022/2554 (see also questions regarding consolidation below).

Summary of the key questions and answers continued.

Category of question	Summary of question raised	Key outcomes
<p>Technical aspects of reporting registers of information to ESAs</p> 	<p>Questions in relation to the format of the file that the register is to be submitted, tools that can be used for reporting, naming convention of files to be reported etc.</p>	<ul style="list-style-type: none"> • Tools to be used and file format for submission: The FE's have the freedom to choose any tools suitable for them to create and maintain the register. However, the FE's must always submit the RoI in the .csv format within a zipped file, following the below naming convention. • Naming convention: The ESAs have provided guidance for the naming convention of the RoI submission that must be followed, which is: <ul style="list-style-type: none"> ReportSubject.CON/IND_Country_FrameworkCodeModuleVersion_Module_ReferenceDate_CreationTimestamp.zip <ul style="list-style-type: none"> – ReportSubject is the LEI code of a reporting financial entity – CON/IND is the indication whether the file is being reported at the consolidated (CON) or individual entity level (IND) – Country is the two-letter ISO code of the country of an entity – FrameworkCodeModuleVersion is DORA 010100 – Reference date is 2025-0331 for the first reporting in 2025 – CreationTimestamp is the timestamp when the reporting file was created.
<p>General aspects of maintaining registers of information</p> 	<p>Questions in relation to the scope of the register for branches, populating specific fields in the register, intragroup service providers, subcontractors, supply chain, functions in the entity etc.</p>	<ul style="list-style-type: none"> • Branches: When reporting information registers to the ESAs for the CTPP designation, only FE's and their branches licensed and operating within the EU should be included. Subsidiaries of EU FEs or branches in non-EU countries can be excluded from this reporting. • Intragroup service providers: FE's to include information related to their respective intra group service providers and ensure to include at least the first extra-group subcontractor even if the ICT services provided do not support a critical or important function or material parts thereof. • Subcontractors: If the ICT service supports critical or important function, details of all subcontractors that that effectively underpin or are deemed "material" the provision of those services need to be included. • ICT Service Supply Chain Rank: This determines the position of an ICT service provider within the supply chain. Explanation with example has been provided in the FAQ. • Function Assessment: FE's need to determine what functions should be considered as important or critical, further detail is included in Article 3.22 of Regulation (EU) 2022/2554.
<p>Use of identifiers for the reporting purposes</p> 	<p>Questions in relation to identifiers that can be used for FEs and third party providers, approach if LEIs are not available, how to determine contractual reference numbers etc.</p>	<ul style="list-style-type: none"> • Identifiers: FAQ clarifies that the identifiers can be used are LEI (Legal entity Identifier), EUID (European Unique Identifier), CRN (Corporate Registration Number), VAT Number, PNR for passport number and NIN (National Identity Number). • Data Quality: If the LEI is not available for an ICT third-party provider or its parent companies registered in other countries, the FE should fill in the data field with any relevant value to prevent the file from being rejected due to a referential integrity check failure. • Contract Arrangement Number: The FE's can determine the contractual arrangement reference number, the FE must ensure it is consistent and unique throughout the RoI, particularly when part of a group, to avoid any confusion with other contractual arrangements.





How can KPMG help?

KPMG has a dedicated Technology Risk Consulting team who works with small, medium and large organisations across the financial services sector to provide a range of different services. This includes extensive DORA design and implementation experience as well as ensuring firms have the appropriate systems, policies, procedures and controls to support compliance with regulatory expectations and requirements.

We can help you with various aspects of your DORA journey, including:

- In relation to the RoI, provide training and consultation with the preparation, review and submission of the RoI.
- More broadly, we can also:
 - Assist with the design and implementation of the ICT Risk Management Framework and supporting documents in place to comply with DORA.
 - Provide an independent review of FEs DORA programme as well as deep dives across specific DORA areas.
 - Provide accessible insights relating to compliance with DORA.
 - Develop and facilitate training sessions on DORA to promote understanding and improve implementation.
 - Develop a target operating model to support your DORA programme transition into BAU.
 - Advise on assurance and compliance models to ensure continued DORA compliance.



Contact our team

If you would like to discuss how KPMG can provide guidance and support on your DORA compliance journey, please get in touch with our Technology Risk Consulting Team below. We'd be delighted to hear from you.



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