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No 9-5/1330-2

Dear Director Abbamonte,

Thank you for your letter of 11 December 2025 regarding the state of implementation of Regulation (EU) 2024/1083 (the European Media Freedom Act, “EMFA”) in Estonia. Estonia fully acknowledges the importance of the EMFA as a cornerstone of the Union’s framework for safeguarding media freedom, pluralism and editorial independence, and appreciates the constructive engagement of the Commission services in supporting timely alignment of national law with the Regulation.

Estonia takes note of the Commission’s preliminary assessment, in particular as regards Articles 4, 5, 6, 22 and 25. In Estonia’s view, the existing legal framework already provides a substantive baseline of safeguards relevant to these objectives; however, we also recognise the need for additional, EMFA-specific provisions to ensure greater legal clarity, operational uniformity and demonstrable compliance in the areas identified by the Commission. To that end, the competent authorities have prepared a package of targeted amendments to the Media Services Act and the Public Broadcasting Act, designed to implement the relevant EMFA requirements in a comprehensive and enforceable manner.

These draft amendments are intended to enter the Riigikogu legislative process imminently and, subject to parliamentary proceedings, to be adopted in the near term. In order to facilitate the Commission’s assessment, we present below the legislative amendments currently under preparation and the rationale for the steps taken, as described below.

We consider that the legislative amendments set out below, together with the legislation already in force, constitute a comprehensive framework necessary to comply with the requirements arising from the European Media Freedom Act.

#### 1. Article 4 – Rights of media service providers

We would like to clarify that Estonian legislation does not define the notion of “journalist” as a legal term. For the purposes of ensuring effective protection of journalistic sources, the Media Services Act and other relevant legal Acts use the term “a person processing journalistic information” (*ajakirjanduslikku informatsiooni töötlev isik*). This term has been used in Estonian legislative drafting since 2010.

In line with the European Media Freedom Act, and specifically to address the personal scope of protection referred to in your letter, Estonia's draft amendments will explicitly extend the protection of journalistic sources and confidential communications to additional categories of persons. This includes persons who, due to a regular or professional relationship with a media service provider or its editorial staff, may have information about journalistic sources. This approach reflects the EMFA's requirement to protect not only those directly engaged in journalistic work, but also those who may be exposed to source-related information through their professional proximity to media organisations and editorial operations.

The term 'person' in Estonian case-law a 'person processing information for journalistic purposes' may be a natural or a legal person (a journalist or a media outlet), and source protection may therefore be invoked also by a media service provider as a legal person. (Supreme Court, 2-21-17817, 12.XII 2022).

Accordingly, we consider that the planned amendments to the Media Services Act, the Code of Criminal Procedure and the Code of Civil Procedure will ensure compliance with the requirements of Article 4 of the EMFA.

- *Amendments to the Code of Criminal Procedure*

The following amendments shall be made to the Code of Criminal Procedure:

1) Paragraph 72 (2<sup>1</sup>) shall be supplemented after the word "professionally" with the words **"or due to a permanent close personal relationship"**.

The amended wording of the paragraph is:

## **§ 72. Refusing to give a statement or testify due to professional or other activities**

(1) A right to refuse to give a statement or testify as a witness concerning circumstances which have become known to the witness in the course of their professional or other activities is vested in:

- 1) a minister of religion of a religious organisation registered in Estonia;
- 2) the defence counsel and the notary, unless otherwise provided by law;
- 3) a health care professional and a pharmacist regarding circumstances concerning the descent, artificial insemination, family or health of a person;
- 3<sup>1</sup>) a person processing information for journalistic purposes, regarding information which makes it possible to identify their informant, except in a situation in which the taking of the evidence by other procedural operations is precluded or exceedingly complicated and the subject matter of criminal proceedings is a criminal offence for which an imprisonment of at least up to eight years' is prescribed, there is a predominant public interest for the statement or testimony to be given and the person is required to give the statement or testimony on an application or motion of the Prosecutor's Office by order of the pre-trial investigation judge or by court order;
- 4) persons on whom the obligation to maintain a professional secret has been imposed by law.

(2) The right to refuse to give a statement or testify also extends to members of the professional support staff of the persons mentioned in clauses 1–3 of subsection 1 of this section.

(2<sup>1</sup>) In a situation provided for by clause 3<sup>1</sup> of subsection 1 of this section, the right to refuse to give a statement or testify also extends to a person who, in the course of their professional activities **or permanent close personal relationship**, learns of circumstances which may identify the informant of a person processing information for journalistic purposes.

(3) Persons mentioned in subsections 1, 2 and 2<sup>1</sup> of this section may not refuse to give a statement or testify if the person in whose interests the confidentiality obligation was imposed agrees to their giving the statement or testifying.

(4) Where, based on a procedural operation, the court is convinced that a refusal to give a statement or testify by a person mentioned in subsection 1 or subsection 2 of this section is not related to their professional activities, it may require the person to testify.

Paragraph 126<sup>2</sup> shall be supplemented with subsection (1<sup>1</sup>)

## **§ 126<sup>2</sup>. Grounds for conducting a covert operation**

(1) The Police and Border Guard Board, the Internal Security Service, the Tax and Customs Board, the Military Police, the Department of Prisons of the Ministry of Justice and Digital Affairs and a prison (hereinafter, *covert operations authority*) may conduct a covert operation on the following grounds:

- 1) there is a need to collect information about the preparation of a criminal offence, for the purpose of detecting or preventing it;
- 2) to execute an order by which a person has been declared a fugitive from justice;
- 3) there is a need to collect information in confiscation proceedings according to the provisions of Chapter 161 of this Code;
- 4) there is a need to collect information in criminal proceedings about a criminal offence.

**(1<sup>1</sup>) When applying for a permit to conduct surveillance activities relating to individuals processing information for journalistic purposes, as well as individuals associated with them through professional or permanent close personal relationships, Regulation (EU) No 2024/1083 of the European Parliament and of the Council, which establishes a common framework for media services within the internal market and amends Directive 2010/13/EU (European Media Freedom Regulation) (OJ L, 2024/1083, 17/04/2024), Article 4(5), applies.**

Under this amendment, additional restrictions are introduced with respect to applying for a court authorisation for covert surveillance in relation to journalists and persons who are in a permanent close personal relationship with them in private life. In summary, this means that covert surveillance of journalists and their close associates—including the use of spyware or other covert measures, for example to identify a source or to influence a journalist’s work—is prohibited.

Even under the current framework, law enforcement authorities must apply to a court for each surveillance authorisation, and such measures are subject to detailed statutory regulation. At the same time, it is important to emphasise that this restriction is not absolute and does not apply, for example, in cases involving serious crime. Where, for instance, the matter concerns homicide, offences against the state, sexual abuse of children, or another serious offence, and the court, upon application by the police, considers a covert measure to be strictly necessary for the purposes of the investigation, there will continue to be a lawful basis and legal entitlement to authorise such measures.

The European Media Freedom Act does not concern the activities of security authorities carried out within the meaning of the Security Authorities Act (as clarified in Recital 8 of the European Media Freedom Act). The requirements arising from Article 4 of the European Media Freedom Act that relate to the activities of investigative authorities—including limitations on the use of intrusive spyware and other special measures against media organisations and related persons—are covered by the wording of the draft legislation.

- *Amendment to the Code of Civil Procedure*

Subsection 5 of § 257 of the Code of Civil Procedure is amended by inserting, after the word “professionally”, the words “or due to a permanent close personal relationship”.

## **§ 257. Witness’s right to refuse to testify**

(1) The following persons have a right to refuse to testify as a witness:

- 1) any blood relative, in the descending or ascending line, of the claimant or defendant;
- 2) a sister, stepsister, brother or stepbrother of the claimant or defendant, or a person who is or has been married to or in a registered partnership with them;
- 3) a step parent or foster parent or a step child or foster child of the claimant or defendant;
- 4) an adoptive parent or adopted child of the claimant or defendant;
- 5) the spouse or registered partner of or a person permanently living together with the claimant or defendant, and the parents of the spouse, partner or person, including after the marriage, registered partnership or permanent cohabitation has ended.

(2) The witness may refuse to give testimony also if the testimony may incriminate them, or a person mentioned in subsection 1 of this section, in the commission of a criminal or misdemeanour offence.

(3) The witness has a right to refuse to give testimony concerning a circumstance to which the Act on State Secrets and on Classified Information of Foreign States applies.

(4) A person processing information for journalistic purposes has a right to refuse to give testimony concerning a circumstance that makes it possible to identify the person who has provided the information.

(5) In a situation provided for by subsection 4 of this section, a person has a right to refuse to give testimony if they have professionally or **due to a permanent close personal relationship** come into contact with circumstances that may identify the person who has provided information to the person processing information for journalistic purposes.

In addition to the above, we note that the Ministry of Justice and Digital Affairs has additionally initiated a **draft amendment to the Code of Criminal Procedure**, which supplements the regulatory framework in order to ensure more effective protection and clearer rules in criminal proceedings concerning professional and occupational secrecy for representatives of professions with a special status. Under the proposed amendment, professional privilege also applies to a person who processes information for journalistic purposes, or to a person who is in a close and ongoing private relationship with such a person, in respect of information that enables the identification of a person who has provided information confidentially for journalistic purposes.

According to the explanatory memorandum, the so-called journalistic privilege covers:

a) media service providers and their editorial staff, i.e., journalists, reporters, photographers, camera operators, editors, and other persons who collect, analyse, process, and publish information directed to the public;

b) persons professionally connected with those referred to above, i.e., technical and support staff, such as secretaries, video editors, etc.;

c) persons who are in a close and ongoing private relationship with a person referred to in point (a), such as partners, family members, and close friends. This last category is based on the fact that journalistic work is often freelance in nature—work and private life are inextricably intertwined—and that protecting confidential sources cannot be ensured solely through privilege granted to the journalist or even to their professional support staff; the privilege must also extend to persons who, due to a close private relationship, may become aware of confidential journalistic sources.

Evidence containing information covered by professional privilege may be collected only on the basis of a court order permitting such collection.

## 2. Article 5 – Safeguards for independent functioning of public service media

We agree that the current system for funding public service media in Estonia is not sufficiently predictable or adequate. This is one of the main reasons why we have initiated amendments to the Estonian Public Broadcasting Act.

The new funding model for Public Broadcasting envisaged in the Act will replace the existing arrangement under which Public Broadcasting's budget is determined each year by a political decision, without a legally binding link to previous agreements or strategic documents. The objective is to establish a funding framework operating on the basis of a four-year framework agreement, which will set out the annual amounts of support, taking into account macroeconomic forecasts and the statutory obligations imposed on Public Broadcasting.

The implementation of the framework agreement will significantly reduce the role of the executive in making annual budget decisions concerning Public Broadcasting and will create the preconditions for the consistent planning and implementation of the objectives set out in the development plan. The framework agreement will determine the scope of funding and the principles governing its use and will also establish clear limits on reductions in funding and the conditions under which such reductions may be made. In addition, it will lay down the framework for fixing, every four years, the base amount of funding for the subsequent four-year period.

- *Amendment to the Estonian Public Broadcasting Act*

The Estonian Public Broadcasting Act shall be supplemented with § 10 as follows.

### **§ 10. Support allocated from the state budget**

- (1) In order to support the performance of the functions arising from this Act, support shall be allocated to Public Broadcasting from the state budget.
- (2) When preparing the State Budget Strategy, the minister responsible for the field shall, every four years, present the amount of support planned for Public Broadcasting for a four-year period, separately for each year, taking into account the macroeconomic forecast and the financial forecast.
- (3) The support allocated to Public Broadcasting from the state budget shall include the operating expenses, staff costs, investments and financing transactions necessary for the performance of public functions.
- (4) The minister responsible for the field shall conclude a four-year framework agreement with Public Broadcasting, based on the amounts planned for Public Broadcasting's support in the State Budget Strategy.
- (5) In addition to the support referred to in subsection (3) of this section, earmarked support may be allocated to Public Broadcasting from the state budget for the performance of national defence functions, for the provision of vital services, and in other cases where this is necessary for the sustainable performance of the functions imposed on Public Broadcasting by this Act.
- (6) The amounts of support set out in the framework agreement shall be reflected in the State Budget Strategy for the relevant period and shall not be reduced during the term of the framework agreement. The support for a new four-year period shall not be reduced compared to the preceding framework agreement period, except where the reduction is due to a significant economic downturn, national defence needs, or other extraordinary circumstances.
- (7) The framework agreement shall be concluded no later than 30 September of the last year of the term of the preceding framework agreement.

(8) The framework agreement shall set out the amounts of support for each financial year and the procedure for reporting on the use of the support.

(9) Following the adoption of the annual state budget, an annex to the framework agreement shall be concluded, specifying the breakdown of the support by categories of expenditure. An annex shall also be concluded in the case of the earmarked support referred to in subsection (5) of this section.

(10) The framework agreement and its annexes shall be published on the websites of the Ministry of Culture and Public Broadcasting within one week after signing.

This provision of the draft Act amends § 10 of the Estonian Public Broadcasting Act and establishes a new funding model for Public Broadcasting, with the aim of ensuring its independence and sustainable and transparent funding. The new model replaces the current arrangement under which the budget of Public Broadcasting is determined each year by a political decision, without legal binding force vis-à-vis earlier agreements or strategies. Such practice does not comply with the requirements set out in Article 5 of the European Media Freedom Act, pursuant to which funding procedures for public service media providers must be transparent, objective and based on criteria laid down in advance.

The current arrangement, under which the amount of Public Broadcasting's budget is shaped through annual negotiations and without a binding link to the statutory functions assigned by law, enables political influence through funding and jeopardises its editorial independence. Therefore, a legal framework is established which links funding to the functions arising from the Estonian Public Broadcasting Act, ensures predictability of funding and the possibility of long-term planning, enables the Ministry of Culture and Public Broadcasting to conclude four-year framework agreements that determine the scope of funding and the procedure for its use, and sets limits on when and under what conditions funding may be reduced.

The system to be established helps to fulfil Estonia's obligations, as a Member State of the European Union, to safeguard media freedom, excludes the risk of possible infringement proceedings by the European Commission, and ensures the role of Public Broadcasting in a democratic society. It will also reduce political pressure on Public Broadcasting and increase trust in the independence of public service media.

Subsection (1) lays down the basic principle that Public Broadcasting is funded from the state budget. The purpose of the support is to ensure that Public Broadcasting has the resources necessary to perform the functions prescribed by law. Public Broadcasting is an independent public service media provider, whose role in a democratic society as a provider of a public service presupposes stable and reliable funding.

Although the general principle of funding Public Broadcasting from the state budget remains unchanged compared to the existing regulation, § 10 as a whole establishes the basis for a new funding model. The purpose of the amendment is to ensure predictability, transparency and independence of Public Broadcasting's funding, to avoid political influence, and to bring the funding model into conformity with the requirements set out in Article 5 of the European Media Freedom Act. In doing so, the amendment also supports media freedom, democratic debate and the functioning of Public Broadcasting as an independent institution.

Subsection (2) provides that the minister responsible for the field (the Minister of Culture) presents, when preparing the State Budget Strategy, the amounts of support planned for Public Broadcasting for a four-year period, specifying them separately for each year. Planning is based on the applicable macroeconomic and financial forecasts, in particular changes in the consumer price index, growth in the average wage level and the total expenditure of the general government

sector. These indicators are used to determine the base amount of support for the four-year period. Although the amounts are set in the framework agreement for a four-year period, a funding decision is made in each financial year for the specific year. This means that each year the Riigikogu approves the amount of support through the state budget of the relevant year; however, the amount approved derives from the framework agreement. The purpose of the provision is to increase the stability and predictability of Public Broadcasting's funding, while maintaining alignment with the budgetary procedure. This is an important step in implementing the new funding model, which complies with the requirements of Article 5 of the European Media Freedom Act.

Subsection (3) defines the types of expenditure included in the support allocated to Public Broadcasting from the state budget. The support covers the costs necessary for the performance of public functions, including day-to-day operating expenses, staff costs, investments and financing transactions. The purpose is to ensure that Public Broadcasting's funding comprehensively covers the full cost base of its activities and enables the functions set out in the Estonian Public Broadcasting Act to be performed in full. This increases transparency of funding and helps avoid situations where Public Broadcasting's activities would remain unfunded due to a lack of necessary resources.

Subsection (4) establishes an obligation for the minister responsible for the field (the Minister of Culture) to conclude a four-year framework agreement with Public Broadcasting, based on the support amounts confirmed in the State Budget Strategy. The framework agreement fixes the volume and terms of Public Broadcasting's funding for a longer period, thereby increasing predictability and stability. This mechanism helps to reduce the impact of annual political decisions on the amount of funding and strengthens Public Broadcasting's independence. It also ensures compliance of the funding model with the requirements of the European Media Freedom Act by requiring transparency, objectivity and reliance on criteria determined in advance.

Subsection (5) enables the allocation of additional support to Public Broadcasting from the state budget for extraordinary or specific functions, such as national defence activities, the provision of vital services, or other cases necessary to ensure the sustainability of the public service. Expenditure may include, for example, extraordinary investments to prevent and mitigate crisis situations such as cyberattacks. In addition, such support may be used to cover necessary human resources, including salary increases, to ensure the quality of Public Broadcasting's work and its ability to adapt to challenges in the media environment. It is important to emphasise that this is a power, not an obligation; nevertheless, the provision is significant because it ensures flexibility in funding and enables a response to unforeseen needs and essential state functions without affecting the basic level of support.

Subsection (6) establishes the principle of funding stability and delineates the cases in which support may be reduced. The amounts determined in the framework agreement are not reduced during its term, ensuring predictability of funding and protecting it from fluctuations in annual political decisions. It is also provided that support for a new four-year period must not be lower than during the preceding period, except where there is an objective and serious reason, such as a significant economic downturn, national defence needs or other extraordinary circumstances. This approach strengthens the institutional independence of Public Broadcasting and creates the conditions necessary to provide a public service also in changing circumstances.

Subsection (7) provides that a new four-year framework agreement must be concluded no later than 30 September of the last year of the current agreement. The purpose is to ensure continuity of funding and the smooth continuation of Public Broadcasting's activities. The first framework agreement applies for the years 2028–2031, creating a logical linkage to the Riigikogu electoral cycle. Aligning the funding period with the political cycle supports strategic planning by Public

Broadcasting and helps strengthen its institutional independence by reducing subjection of funding to annual political fluctuations.

Subsection (8) specifies that the framework agreement determines the amounts of support for each financial year and lays down the procedure for reporting on the use of the support. This creates a clear framework for monitoring the use of funds, increases transparency and enables effective oversight of the use of public money.

Subsection (9) lays down the procedure for annual specification of the framework agreement. After the annual state budget has been adopted, an annex to the framework agreement is concluded, determining the breakdown of support by categories of expenditure. In addition, an annex is concluded where earmarked additional support is allocated to Public Broadcasting under subsection (5). It is important to emphasise that this procedure does not apply to the earmarked project grants referred to in § 7(5) point 8 of the Estonian Public Broadcasting Act, because an annex to the framework agreement is concluded only for such support that falls within the permanent funding covered by the framework agreement. The provision ensures clarity as to when funding is specified by an annex to the framework agreement.

Subsection (10) ensures transparency of funding by requiring that the framework agreement and its annexes are published on the websites of the Ministry of Culture and Public Broadcasting within one week after signing. This enables the public, media outlets and stakeholder groups to clearly monitor the terms and volume of funding and increases confidence in the financing of Public Broadcasting.

### 3. Article 6 – Duties of media service providers

EMFA Recital (9) characterises the provision of media services as an economic activity. Pursuant to the legislation in force in Estonia, all persons carrying out an economic activity, including natural persons (sole proprietors – FIEs), are required to register in the Commercial Register and to indicate their principal area of economic activity (EMTAK code). This ensures that all media service providers—both legal persons and sole proprietors—are registered in the Commercial Register and that all information about them as referred to in the EMFA is readily accessible to the public. Consequently, sole proprietors acting as media service providers are subject to the same obligations as those applicable to media service providers under the EMFA

### 4. Article 22 – Assessment of media market concentration

We clarify our position regarding Article 22 as follows:

In applying Article 22 of the European Media Freedom Act (EMFA), in addition to the elements set out in paragraph 2 thereof, due regard will also be had to the guidelines issued by the Board. At the same time, it should be taken into account that, given the small size of the Estonian market, a certain degree of media market concentration is, in practice, unavoidable in order for economically sustainable media institutions to exist. A large number of small media service providers is not, as a rule, competitive and may face difficulties in offering content that meets audience expectations, in particular in the provision of journalistic content.

Developments in the Estonian media market have already resulted in consolidation. A significant share of journalistic content is produced and disseminated to audiences by three media organisations: the public service media provider Estonian Public Broadcasting (ERR) and the private undertakings Ekspress Grupp and Postimees Grupp. The ownership structures of these organisations are transparent; they adhere to the applicable journalistic code of ethics; and their editorial staff operate independently.



## *Amendment to the Competition Act*

The Competition Act is amended as follows:

§ 22 shall be supplemented by subsection (1<sup>1</sup>) in the following wording:

“(1<sup>1</sup>) Where a party to a concentration is a provider of an audiovisual media service, a provider of a radio service or another media service provider referred to in subsection 5 (2) of the Media Services Act, or a provider of a digital platform enabling access to media content, the impact of the concentration on media diversity and editorial independence may be taken into account when assessing the concentration.”

§ 26 shall be supplemented by subsection (1<sup>1</sup>) in the following wording:

“(1<sup>1</sup>) Where a party to a concentration is a provider of an audiovisual media service, a provider of a radio service or another media service provider referred to in subsection 5 (2) of the Media Services Act, or a provider of a digital platform enabling access to media content, the party shall indicate this in the notification of the concentration. In such a case, the party to the concentration shall, in addition to the information and documents required in this section, submit an assessment of the expected impact of the concentration on media diversity and editorial independence.”

§ 27 shall be supplemented by subsection (2<sup>1</sup>) in the following wording:

“(2<sup>1</sup>) Before making a decision referred to in subsection (1) or (2) of this section, the Competition Authority shall, in the case of concentrations referred to in subsection 26 (1<sup>1</sup>) of this Act, request from the Consumer Protection and Technical Regulatory Authority an assessment of media market concentration. The assessment shall take into account the circumstances set out in Article 22(2) of Regulation (EU) 2024/1083 of the European Parliament and of the Council establishing a common framework for media services in the internal market and amending Directive 2010/13/EU (European Media Freedom Act), and the guidelines referred to in Article 22(3). The Consumer Protection and Technical Regulatory Authority shall submit its assessment by the deadline set by the Competition Authority.”

### 5. Article 25 – Allocation of public funds for state advertising and supply or service contracts

In our assessment, the legislation already in force in the Republic of Estonia ensures compliance with the EMFA requirements concerning the use of public funds, including the transparency and oversight mechanisms applicable to the allocation and use of state resources.

Existing Estonian legal framework already ensuring transparency, objectivity, proportionality and non-discrimination through Public procurement rules (award criteria, procedures, transparency and equal treatment). Where state advertising (or related communication services) is procured as a public contract, Estonian contracting authorities must comply with the Public Procurement Act, including the general principles of transparency, equal treatment, proportionality and non-discrimination. These principles apply across procurement procedures and are enforceable via the public procurement review system. All information - published procurements, notices and contract information - are publicly accessible in the Public Procurement Register, supporting ex ante and ex post transparency of contract award decisions (including those relevant for media-related services). More generally, Estonia's legal system provides a baseline of transparency and control over the use of public resources through (i) the State Budget framework governing the planning and execution of public expenditure, (ii) statutory accounting and reporting obligations (including annual reporting and filing mechanisms), and (iii) independent external audit by the National Audit Office, whose mandate includes providing assurance to Parliament and the public that public sector resources are used lawfully and effectively. In addition, anti-corruption and conflict-of-interest rules limit the risk of biased decision-making when public funds are allocated. Internal audit

arrangements in executive authorities further support legality and compliance monitoring in the management of public expenditure.

Transparency in the activities of Estonian public institutions is ensured by the Public Information Act. As a result of this Act, all interested parties are already able to access information on expenditures made by public authorities, including the amounts spent on state advertising.

During the parliamentary proceedings in the Riigikogu, the Ministry plans—together with the Estonian News Media Association and other organisations representing media service providers—to reflect the ongoing discussions and, following the adoption of the amendments, to carry out broader outreach and awareness-raising activities. In this context, we will also emphasise that the EMFA is a directly applicable European Union regulation and that all relevant stakeholders must be familiar with it and comply with its requirements in force.

- *Amendment to the Media Service Act*

In addition, the Media Services Act will be supplemented with a new provision (§ 16<sup>2</sup> – Information on the allocation of public sector funds for state advertising), which further strengthens transparency of the use of state advertising funds and establishes a clear monitoring and publication mechanism. Under § 16<sup>2</sup>(1), public sector bodies will be required to make publicly available each year, in an electronic and user-friendly manner, the information referred to in Article 25(2) EMFA, in accordance with the procedures laid down in the Public Sector Financial Accounting and Reporting Guide. Under § 16<sup>2</sup>(2), the Consumer Protection and Technical Regulatory Authority (TTJA) will be required to prepare, by 1 September each year, a report analysing the information disclosed pursuant to § 16<sup>2</sup>(1) and to publish that report on its website, thereby ensuring regular independent scrutiny and public availability of the results of the analysis.

Yours sincerely,

(signed digitally)

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