

ESG / Sustainable Finance

List of Laws and Useful links



Statements and Q&As



Laws & Regulations



Other Useful Links

Statements and Q&As



Q&A on the interpretation of SFDR:

Joint Q&A on the SFDR Delegated Regulation

Commission Delegated Regulation (EU) 2022/1288
November 2022



List of additional SFDR queries

requiring the interpretation of Union law

9 September 2022



ESMA clarifications

on the draft RTS issued under the SFDR, including financial product disclosures under Taxonomy Regulation
2 June 2022



Joint Committee SFDR Q&As

25 May 2022



SFDR Q&A

Related to Regulation (EU) 2019/2088 of the European Parliament, sustainability-related disclosures
July 2021



European Commission's Q&A

on the interpretation of SFDR

14 April 2023



European Commission's amendments

to previous Q&As

14 April 2023



Supervisory Statements:

ESMA Supervisory Statement

Sustainability risks and disclosures

31 May 2022



Joint ESA Supervisory Statement

Application of the Sustainable Finance Disclosure Regulation

24 March 2022



Guidelines:

ESMA final guidelines

MIFID II suitability requirements

23 September 2022



Review of the Guidelines on MIFID II

product governance requirements

08 July 2022



Other communications and consultations:

Directing finance towards the European Green Deal

Taxonomy, Sustainable Reporting / Preferences / Duties
2021



ESAs' call for evidence on greenwashing

January 2023



Joint ESAs' Report on the extent of voluntary disclosure

of principal adverse impact under the SFDR

27 November 2019



Final Report on draft Regulatory Technical Standard

Products & investments in fossil gas and nuclear energy

30 September 2022



SFDR Templates regarding Article 9 of SFDR

28th July 2022



ESAs' Joint Consultation Paper

on the Review of SFDR regarding PAI and financial product disclosures

12 April 2023



Laws & Regulations



Reg 2019/2088 EU Parliament and of the Council

Sustainability disclosures in the financial services sector
27 November 2019



Commission Delegated Reg (EU) 2023/363

Amending RTS in Delegated Reg (EU) 2022/1288
31 October 2022



Commission Delegated Reg (EU) 2022/1288

Promotion of environmental & sustainable investments
6 April 2022



Reg (EU) 2020/852

Framework to facilitate sustainable investment, and amending Reg (EU) 2019/2088
18 June 2020



Commission Delegated Reg (EU) 2023/363

Amending RTS in Delegated Reg (EU) 2022/1288
31 October 2022



Commission Delegated Reg (EU) 2021/2139

Adding to Reg (EU) 2020/852 Climate Change Delegated Act
4 June 2021



Sectoral legislation:

Commission Delegated Reg (EU) 2021/1253

Amending Reg (EU) 2017/565, (MiFID-Sustainability Prefs)
21 April 2021



Commission Delegated Reg (EU) 2021/1269

Amending Reg (EU) 2017/593, (MiFID- Product Governance)
21 April 2022



Commission Delegated Reg (EU) 2021/1270

Amending Reg 2010/43/EU, (UCITS Delegated Act)
21 April 2021



Commission Delegated Reg (EU) 2021/1255

Amending Reg (EU) 231/2013, (AIFMD Delegated Act)
21 April 2021

Other Useful Links



ESMA Sustainable Finance Roadmap



Platform on Sustainable Finance, Final Report on Social Taxonomy



FinDatEx templates



EU Commission, Action Plan: Financing Sustainable Growth



TISA Guide to completing the European ESG Template ("EET")

