

# ESG / Sustainable Finance

## List of Laws and Useful links



Statements and Q&As

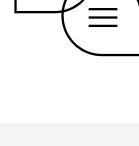


Laws & Regulations



Other Useful Links

## Statements and Q&As



### Q&A on the interpretation of SFDR:

#### Q&A on the SFDR Delegated Regulation

Commission Delegated Regulation (EU) 2022/1288

November 2022.

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#### List of additional SFDR queries

requiring the interpretation of Union law

September 2022.

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#### Join Committee SFDR Q&As

25 May 2022.

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#### ESMA clarifications

on the draft RTS issued under the SFDR, which include the financial product disclosures under the Taxonomy Regulation

June 2022.

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#### SFDR Q&A

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

July 2021.

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### Supervisory Statements:

#### ESMA Supervisory Statement

Sustainability risks and disclosures

31 May 2022.

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#### ESA Supervisory Statement

application of the Sustainable Finance Disclosure Regulation

24 March 2022.

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### Guidelines:

#### ESMA final guidelines

MIFID II suitability requirements

23 September 2022.

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#### Review of the Guidelines on MIFID II

product governance requirements

08 July 2022.

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### Other communications and consultations:

#### Directing finance towards the European Green Deal

Taxonomy, Corporate Sustainability Reporting, Sustainability Preferences and Fiduciary Duties:

2021

[CLICK HERE](#)

#### ESAs call for evidence on greenwashing

January 2023

[CLICK HERE](#)

#### Joint ESAs' Report on the extent of voluntary disclosure

of principal adverse impact under the SFDR

27 November 2019

[CLICK HERE](#)

#### Final Report on draft Regulatory Technical Standard

the exposure of financial products to investments in fossil gas and nuclear energy activities

30 September 2022

[CLICK HERE](#)

#### SFDR Templates regarding Article 9 of SFDR

28th July 2022

[CLICK HERE](#)

## Laws & Regulations



#### Regulation (EU) 2019/2088 of the European Parliament and of the Council

sustainability-related disclosures in the financial services sector

27 November 2019

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#### Commission Delegated Regulation (EU) 2023/363

amending and correcting the regulatory technical standards laid down in Delegated Regulation (EU) 2022/1288

31 October 2022

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#### Commission Delegated Regulation (EU) 2022/1288

Presentation of info in relation to the promotion of environmental and sustainable investment objectives

6 April 2022

[CLICK HERE](#)

#### Regulation (EU) 2020/852

The establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088

18 June 2020

[CLICK HERE](#)

#### Commission Delegated Regulation (EU) 2023/363

Amending and correcting the regulatory technical standards laid down in Delegated Regulation (EU) 2022/1288

31 October 2022

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#### Commission Delegated Regulation (EU) 2021/2139

supplementing Regulation (EU) 2020/852 (the "Climate Change Delegated Act")

4 June 2021

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### Sectoral legislation:

#### Commission Delegated Regulation (EU) 2021/1253

amending Delegated Regulation (EU) 2017/565, (the "MiFID Delegated Act on Sustainability Preferences")

21 April 2021

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#### Commission Delegated Regulation (EU) 2021/1269

Amending Delegated Directive (EU) 2017/593, (the "MiFID Delegated Act on Product Governance Obligations")

21 April 2022

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#### Commission Delegated Regulation (EU) 2021/1270

Amending Directive 2010/43/EU, (the "UCITS Delegated Act").

21 April 2021

[CLICK HERE](#)

#### Commission Delegated Regulation (EU) 2021/1255

amending Delegated Regulation (EU) No 231/2013, (the "AIFMD Delegated Act")

21 April 2021

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## Other Useful Links



#### ESMA Sustainable Finance Roadmap

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#### FinDatEx templates

[CLICK HERE](#)

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

[CLICK HERE](#)

#### Platform on Sustainable Finance, Final Report on Social Taxonomy

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#### Communication from the EU Commission, Action Plan: Financing Sustainable Growth

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