



**Sustainable Finance Package**

SFDR

EU Taxonomy

CSRD

The Non-Financial Reporting Directive 2014

These three are part of a larger EU regulatory framework aimed at promoting sustainable finance and investing. SFDR is about disclosure from the perspective of financial market participants and advisors, EU Taxonomy helps define what is considered sustainable activity, and CSRD sets the standards for corporate sustainability reporting. The EU intend these elements to work together to provide a more transparent, reliable, and standardised approach to evaluating the sustainability of investments.

Required companies in scope to provide non-financial disclosures: environmental matters, social and employee issues, anti-bribery and anti-corruption issues, diversity, respect for human rights

**ESRS adopted on 31 July 2023**

<b>General</b>	ESRS 1 General requirements	ESRS 2 General disclosures			
<b>Environment</b>	ESRS E1 Climate change	ESRS E2 Pollution	ESRS E3 Water and marine resources	ESRS E4 Biodiversity and ecosystems	ESRS E5 Resource use and circular economy
<b>Social</b>	ESRS S1 Own workforce	ESRS S2 Workers in the value chain	ESRS S3 Affected communities	ESRS S4 Consumers end users	
<b>Governance</b>	ESRS G1 Business conduct				



Climate disclosures across ESRS and ISSB

Announced



Informs ESRS standards

Meet the requirements arising from investment strategies and regulatory obligations.