

Deloitte Sustainable Finance Navigator

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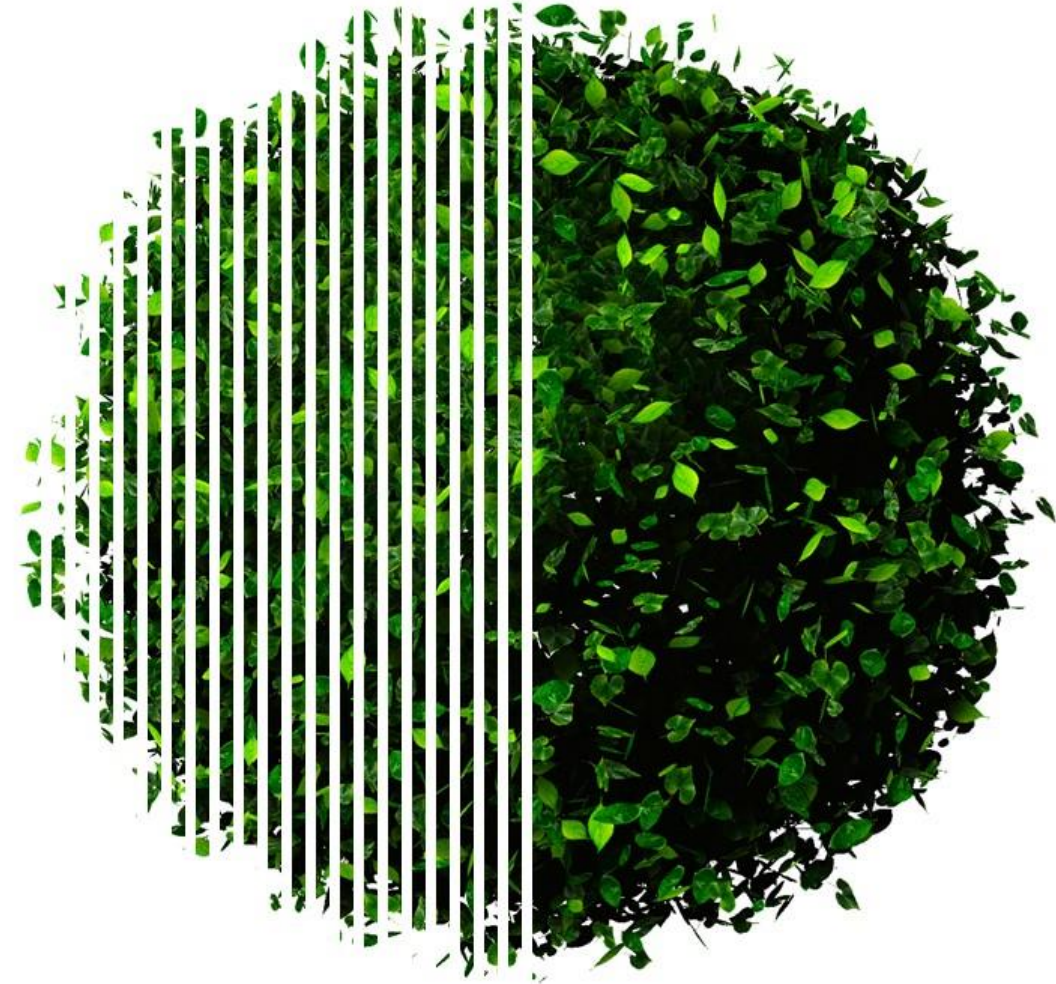


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Deloitte Sustainable Finance Navigator

EU Green Deal and EU Sustainable Finance Strategy



Sustainable Finance Strategy					
Publication short name	Publisher	Publication official name	Publication date	German	English
Transition Finance Report	EU Commission	Transition Finance Report - International Platform on Sustainable Finance	01.11.2022		Link
Sustainable Finance Strategy - Working Document	EU Commission	Commission Staff Working Document - Strategy for Financing the Transition to a Sustainable Economy	06.07.2021		Link
Sustainable Finance Strategy	EU Commission	Strategy for Financing the Transition to a Sustainable Economy (COM/2021/390)	06.07.2021	Link	Link

EU Green Deal					
Publication short name	Publisher	Publication official name	Publication date	German	English
Facility for the EU's climate change targets	EU Commission	Regulation (EU) 2021/1229 on the public sector loan facility under the Just Transition Mechanism	30.07.2021	Link	Link
Recast of the Directive on Energy Efficiency	EU Commission	Proposal for a Directive of the European Parliament and of the Council on Energy Efficiency on energy efficiency for buildings (2021/0203(COD))	14.07.2021	Link	Link
European Climate Act	European Council	Regulation (EU) 2021/1119 of establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999	30.06.2021	Link	Link
Proposal European Climate Law	European Council	Proposal on the European Climate Law reflecting the Agreement between the European Parliament and Council (2020/0036(COD))	05.05.2021		Link
Directing the financial industry	EU Commission	Political Communication on directing Finance towards the European Green Deal (COM(2021) 188 final)	21.04.2021	Link	Link
Proposal European Climate Act	EU Commission	Regulation (EU) on Establishing the Framework for achieving Climate Neutrality and amending Regulation (EU) 2018/1999 (European Climate Law) (COD/2020/0036)	04.03.2020	Link	Link
EU Green Deal	EU Commission	The European Green Deal (COM/2019/640)	11.12.2019	Link	Link
Proposal European Climate Law	EU Commission	Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action (2018/L 328/1)	21.12.2018	Link	Link

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EU Green Deal and EU Sustainable Finance Strategy



EU Action Plan					
Publication short name	Publisher	Publication official name	Publication date	German	English
Action Plan	EU Commission	Action Plan: Financing Sustainable Growth (COM/2018/097)	08.03.2018	Link	Link

EU Taxonomy					
Publication short name	Publisher	Publication official name	Publication date	German	English
Taxonomy Regulation	EU Commission	Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment (2020/L 198/13)	22.06.2020	Link	Link

EU Taxonomy Article 8					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ Article 8 Reporting	EU Commission	Draft Commission Notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation	19.12.2022		Link
FAQ Article 8 Reporting	EU Commission	Commission Notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation	06.10.2022	Link	Link
FAQ Article 8 Reporting	EU Commission	FAQs: How should (non)-financial undertakings report Taxonomy-eligible economic activities and assets in accordance with the Taxonomy Regulation Article 8 Disclosures Delegated Act?	20.12.2021		Link
Voluntary information on Article 8 Reporting	PoS F	Platform on Sustainable Finance (PoSF) considerations on voluntary information as part of Taxonomy-eligibility reporting	20.12.2021		Link
DelReg Article 8 Reporting	EU Commission	Commission Delegated Regulation (EU) 2021/2178 supplementing Regulation (EU) 2020/852 by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation	10.12.2021	Link	Link
Q&A Article 8 Reporting	DRSC	Q&A of the Accounting Standards Committee of Germany on Reporting Requirements according to Article 8 Application Issues	25.10.2021		Link
DelReg Article 8 Reporting	EU Commission	Delegated Regulation supplementing Regulation (EU) 2020/852 for Article 8 reporting (C(2021) 4987 final)	06.07.2021	Link	Link
DelReg Article 8 Reporting - Annex 1 to 5	EU Commission	Annexes 1 to 5 - KPIs/Templates for the KPIs of Non-financial Companies, Asset Managers and Credit Institutions	06.07.2021	Link	Link
DelReg Article 8 Reporting - Annex 6	EU Commission	Annex 6 - Template for the KPIs of Credit Institutions	06.07.2021		Link
DelReg Article 8 Reporting - Annex 7	EU Commission	Annex 7 - KPIs of Investment Firms	06.07.2021	Link	Link

EU Taxonomy Article 8					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg Article 8 Reporting - Annex 8	EU Commission	Annex 8 - Template for the KPIs of Investment Firms	06.07.2021		Link
DelReg Article 8 Reporting - Annex 9 to 11	EU Commission	Annexes 9 to 11 - KPIs/Template for the KPIs of Insurance and Reinsurance Undertakings; Qualitative Disclosures	06.07.2021	Link	Link
DelReg Article 8 Reporting - Working Document	EU Commission	Commission Staff Working Document - Article 8 Taxonomy Reporting	06.07.2021		Link
Comments on Draft Delegated Act	DK	Comment of the German Banking Industry Committee: Draft Delegated Act specifying the requirements of Article 8 of the Taxonomy Regulation	07.06.2021		Link
Draft DelReg Article 8	DRSC	Draft of the Accounting Standards Committee of Germany on the Delegated Regulation of the European Commission concerning Art. 8 of the EU Tax Regulation	02.06.2021		Link
Draft DelReg Article 8	EU Commission	Draft Delegated Act for the Article 8 Reporting	07.05.2021		Link
Draft DelReg Article 8 - Annex VI	EU Commission	Annex VI to the EU Taxonomy Article 8 Delegated Act - Template for KPIs of Credit Institutions	07.05.2021		Link
Draft DelReg Article 8 - Annex VIII	EU Commission	Annex VIII to the EU Taxonomy Article 8 Delegated Act - Template for KPIs of Investment Firms	07.05.2021		Link
FAQ Article 8 Reporting	EU Commission	FAQ: What is the EU Taxonomy Article 8 Delegated Act and how will it work in practice?	06.07.2021		Link
Final Report of the EBA	EBA	EBA proposal on Article 8 of the EU Taxonomy (EBA/Rep/2021/03)	01.03.2021		Link
Final Report of the EIOPA	EIOPA	EIOPA Proposal on Article 8 of the EU Taxonomy (EIOPA-21-184)	26.02.2021		Link
Final Report of the ESMA	ESMA	ESMA Proposal on Article 8 of the EU Taxonomy (ESMA-30-379-471)	26.02.2021		Link
Consultation Paper Article 8	EIOPA	Consultation of EIOPA for Article 8 of the EU Taxonomy	30.11.2020		Link

EU Taxonomy Article 8					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper Article 8	ESMA	Consultation of ESMA for Article 8 of the EU Taxonomy	05.11.2020		Link

Environmental Objectives 1 - 2					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ TSC	EU Commission	Draft Commission notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation and do no significant harm to other environmental objective	19.12.2022		Link
PoSf Supplementary: Methodology and TSC	PoSf	Platform on Sustainable Finance: Technical Working Group Supplementary: Methodology and Technical Screening Criteria	28.11.2022		Link
Data and Usability of the EU Taxonomy	PoSf	PoSf's Recommendations on Data and Usability of the EU Taxonomy	11.10.2022		Link
Assessment of Climate Risk and Vulnerability	Umweltbundesamt	How to perform a robust climate risk and vulnerability assessment for EU taxonomy reporting?	23.08.2022		Link
Amending DelReg for nuclear and gas	EU Commission	Amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities	02.02.2022		Link
NACE alternate classification mapping	PoSf	EU taxonomy NACE alternate classification mapping	20.12.2021		Link
DelReg Technical Screening Criteria	EU Commission	Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 (2021/L 442/1) for Environmental Objectives 1 and 2	09.12.2021	Link	Link
DelReg Technical Screening Criteria	EU Commission	Delegated Regulation supplementing Regulation (EU) 2020/852 (C(2021) 2800)	04.06.2021	Link	Link
DelReg Technical Screening Criteria - Annex 1	EU Commission	Technical Screening Criteria for Environmental Goal 1	04.06.2021	Link	Link

Environmental Objectives 1 - 2					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg Technical Screening Criteria - Annex 2	EU Commission	Technical Screening Criteria for Environmental Goal 2	04.06.2021	Link	Link
Taxonomy Compass	EU Commission	EU Taxonomy Compass as a clear presentation of the taxonomy alignment criteria of the EU	04.06.2021		Link
Draft DelReg Technical Screening Criteria	EU Commission	Draft Delegated Act on Technical Taxonomy Criteria (Ares(2020)6979284)	20.11.2020		Link
Draft DelReg Technical Screening Criteria - Annex I	EU Commission	Draft Annex I (Technical Taxonomy Criteria for Environmental Goal 1)	20.11.2020		Link
Draft DelReg Technical Screening Criteria - Annex II	EU Commission	Draft Annex II (Technical Taxonomy Criteria for Environmental Goal 2).	20.11.2020		Link
TEG Final Report	TEG	Technical Expert Group (TEG) Final report, Annex and Excel Tool on the EU Taxonomy	09.03.2020		Link

Environmental Objectives 3 - 6					
Publication short name	Publisher	Publication official name	Publication date	German	English
PoS Supplementary: Methodology and TSC	PoS	Platform on Sustainable Finance: Technical Working Group Supplementary: Methodology and Technical Screening Criteria	28.11.2022		Link
PoS Methods for TSC for environmental objectives 3-6	PoS	Platform on Sustainable Finance: Technical Working Group Part A - Methodological report	30.03.2022		Link
PoS TSC for environmental objectives 3-6	PoS	Platform on Sustainable Finance: Technical Working Group Part B – Annex: Technical Screening Criteria	30.03.2022		Link
Proposal TSC for environmental objectives 3-6	PoS	Platform on Sustainable Finance (PoSF): Technical Working Group Taxonomy pack for feedback August 2021	03.08.2021		Link
Proposal TSC for environmental objectives 3-6 - Annex	PoS	Platform on Sustainable Finance: Technical Working Group Part B – Annex: Full list of Technical Screening Criteria August 2021	03.08.2021		Link

Extension Options					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final report extended environmental taxonomy	PoSf	The Extended Environmental Taxonomy: Final Report on Taxonomy extension options supporting a sustainable transition	01.03.2022		Link
Consultation on Extension Options	PoSf	Public Consultation Report on Taxonomy extension options linked to environmental objectives	12.07.2021		Link

Nuclear and Gas					
Publication short name	Publisher	Publication official name	Publication date	German	English
Amendment economic activities - Nuclear power and gas	EU Commission	Delegated Regulation 2022/1214 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities	15.07.2022	Link	Link
Amending DelReg for nuclear and gas	EU Commission	Amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities	02.02.2022		Link
DelReg Nuclear and gas - Annex 1	EU Commission	Annex 1 to the Complementary Delegated Act: Nuclear and gas	02.02.2022		Link
DelReg Nuclear and gas - Annex 2	EU Commission	Annex 2 to the Complementary Delegated Act: Nuclear and gas	02.02.2022		Link
DelReg Nuclear and gas - Annex 3	EU Commission	Annex 3 to the Complementary Delegated Act: Nuclear and gas	02.02.2022		Link
DelReg to accelerate decarbonization	EU Commission	EU Taxonomy: Commission presents Complementary Climate Delegated Act for nuclear and gas to accelerate decarbonisation	02.02.2022		Link
Response DelReg	PoSf	Response to Complementary Delegated Act for nuclear and gas	21.01.2022		Link
Taxonomy Consultation Nuclear and Gas	EU Commission	EU Taxonomy: Commission begins expert consultations on Complementary Delegated Act covering certain nuclear and gas activities	01.01.2022		Link
SCHEER Review on nuclear energy	SCHEER (EU Commission)	SCHEER (Scientific Committee on Health, Environmental and Emerging Risks) review of the JRC report on Technical assessment of nuclear energy with respect to the 'do no significant harm' criteria of Regulation (EU) 2020/852	29.06.2021		Link

Nuclear and Gas					
Publication short name	Publisher	Publication official name	Publication date	German	English
Expert response on nuclear energy	EU Commission	Opinion of the Group of Experts on the Joint Research Centre’s Report Technical assessment of nuclear energy with respect to the ‘do no significant harm’ criteria of Regulation (EU) 2020/852	28.06.2021		Link
JRC Report on DNSH-Criteria on Nuclear Energy	JRC (EU Commission)	Technical assessment of nuclear energy with respect to the ‘do no significant harm’ criteria of Regulation (EU) 2020/852	19.03.2021		Link

Work of the Technical Expert Group (TEG)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Frequently Asked Questions	EU Commission	Frequently asked Questions regarding the work of TEG	10.06.2020		Link

Minimum Social Safeguards					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report on Minimum Safeguards	PoSF	Final Report on Minimum Safeguards	11.10.2022		Link
FAQ Guiding Principles	UN	FAQ about the Guiding Principles on Business and Human Rights	30.10.2014		Link
OECD Guidelines	OECD	OECD Guidelines for Multinational Enterprises	31.12.2011	Link	Link
UN Guiding Principles	UN	Guiding principles on Business and Human Rights - Implementing the United Nations "Protect, Respect and Remedy" Framework	21.03.2011	Link	Link
ILO Core Labor Standards	ILO	International Labor Organization (ILO) Core Labor Standards - ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up	18.06.1998	Link	Link
International Human Rights Charta	UNO	The International Bill of Human Rights	10.12.1948		Link

European Pillar of Social Rights					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposal for regulation on prohibiting products made with forced labor	EU Commission	Proposal for a regulation of the European Parliament and of the Council on prohibiting products made with forced labor on the Union market	14.09.2022		Link
Social Commitment of EU	European Council	Porto Social Summit	07.05.2021		Link
Social Rights Action Plan	EU Commission	The European Pillar of Social Rights Action Plan	04.03.2021		Link
European Pillar of Social Rights	EU Commission	European Pillar of Social Rights	17.11.2017	Link	Link
Charter of Fundamental Rights of the EU	EU Commission	Charter of Fundamental Rights of the European Union (CFR)	26.10.2012	Link	Link
European Social Charter	European Council	European Social Charter (ESC)	03.05.1996	Link	Link
European Convention on Human Rights	European Council	European Convention for the Protection of Human Rights and Fundamental Freedoms	04.11.1950	Link	Link

Social Taxonomy of EU					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report Social Taxonomy	PoSf	Final Report by Subgroup 4: Social Taxonomy	28.02.2022		Link
Draft Report Social Taxonomy	EU Commission	Draft Report by Subgroup 4: Social Taxonomy	12.07.2021		Link

Corporate Sustainability Reporting Directive (CSRD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSRD	European Council	Directive (EU) 2022/2464 of the European Parliament and of the Council amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting	16.12.2022	Link	Link
Press release Approval of the CSRD by the EU Council	European Council	Press release Council gives final green light to corporate sustainability reporting directive	28.11.2022	Link	Link
New reporting rules for multinationals	EU Parliament	Sustainable economy: Parliament adopts new reporting rules for multinationals	10.11.2022		Link
Adoption of CSRD by EU Parliament	EU Parliament	European Parliament legislative resolution of 10 November 2022 on the proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting (COM(2021)0189 – C9-0147/2021 – 2021/0104(COD))	10.11.2022		Link
CSRD Update	European Council	Interinstitutional file: 2021/0104(COD)	30.06.2022		Link
Statement of European Council	European Council	Council adopts its position on the Corporate Sustainability Reporting Directive (CSRD)	18.02.2022		Link
Draft Report CSRD	EU Committee on Legal Affairs	Draft Report on the Proposal for a Directive of the European Parliament and of the Council amending Directives 2013/34/EU, 2004/109/EC, 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting (COM(2021)0189 – C9-0147/2021 – 2021/0104(COD))	16.11.2021		Link
Proposal CSRD	EU Commission	Proposal for a Directive on Corporate Sustainability Reporting (COD/2021/0104)	21.04.2021	Link	Link
Q&A - CSRD	EU Commission	Q&A - Corporate Sustainability Reporting Directive Proposal	21.04.2021	Link	Link
Press release	EFRAG	Press release - EFRAG delivers the first set of draft ESRS to the European Commission	23.11.2022		Link

EFRAG publications due CSRD					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESRS 1: General requirements	EFRAG	Draft European Sustainability Reporting Standard 1 General requirements	21.11.2022		Link
ESRS 2: General disclosures	EFRAG	Draft European Sustainability Reporting Standard 2 General disclosure requirements	21.11.2022		Link
ESRS E1 Climate Change	EFRAG	Draft European Sustainability Reporting Standard E1 Climate Change	21.11.2022		Link
ESRS E2 Pollution	EFRAG	Draft European Sustainability Reporting Standard E2 Pollution	21.11.2022		Link
ESRS E3 Water and marine resources	EFRAG	Draft European Sustainability Reporting Standard E3 Water and marine resources	21.11.2022		Link
ESRS E4 Biodiversity and ecosystems	EFRAG	Draft European Sustainability Reporting Standard E4 Biodiversity and ecosystems	21.11.2022		Link
ESRS E5 Resource use and circular economy	EFRAG	Draft European Sustainability Reporting Standard E5 Resource use and circular economy	21.11.2022		Link
ESRS S1 Own workforce	EFRAG	Draft European Sustainability Reporting Standard S1 Own workforce	21.11.2022		Link
ESRS S2 Workers in the value chain	EFRAG	Draft European Sustainability Reporting Standard S2 Workers in the value chain	21.11.2022		Link
ESRS S3 Affected communities	EFRAG	Draft European Sustainability Reporting Standard S3 Affected communities	21.11.2022		Link
ESRS S4 Consumers and end-users	EFRAG	Draft European Sustainability Reporting Standard S4 Consumers and end-users	21.11.2022		Link
ESRS G1 Business conduct	EFRAG	Draft European Sustainability Reporting Standard G1 Business conduct	21.11.2022		Link
Cover Letter Cost-benefit analysis ESRS	EFRAG	EFRAG's Cover Letter on the Cost-benefit analysis of the First Set of draft European Sustainability Reporting Standards	21.11.2022		Link

EFRAG publications due CSRD					
Publication short name	Publisher	Publication official name	Publication date	German	English
Cover Letter	EFRAG	Cover Letter	21.11.2022		Link
Due process note	EFRAG	Due process note	21.11.2022		Link
Explanatory note	EFRAG	Explanatory note of how draft ESRS take account of the initiatives and legislation listes in Article 1 (8) of the CSRD adding article 29 (b) -5 to the Accounting Directive	21.11.2022		Link
Annex to the Explanatory note	EFRAG	Annex to the Explanatory note	21.11.2022		Link
Appendix I	EFRAG	Appendix I - Disclosure Requirement index	21.11.2022		Link
Appendix II	EFRAG	Appendix II - CSRD requirements for the development of sustainability reporting standards and their coverage by the draft ESRS	21.11.2022		Link
Appendix III	EFRAG	Appendix III - Datapoints in accordance with EU laws in the ESRS	21.11.2022		Link
Appendix IV	EFRAG	Appendix IV - TCFD Recommendations and ESRS reconcilitaion table	21.11.2022		Link
Appendix V	EFRAG	Appendix V - IFRS Sustainability Standards and ESRS reconciliation table	21.11.2022		Link
Appendix VI	EFRAG	Appendix VI - Acronyms and glossary of terms	21.11.2022		Link
Overview Draft ESRS	EFRAG	Public consultation on the first set of Draft ESRS	29.04.2022		Link
Public Note for Consultation	EFRAG	Cover Note for Public Consultation: Draft European Sustainability Reporting Standards	29.04.2022		Link
EFRAG's Due Process Procedures	EFRAG	EFRAG's Due Process Procedures: EU Sustainability Reporting Standard-Setting	15.03.2022		Link
Draft Sector classification standard	EFRAG	Exposure Draft European Sustainability Reporting Standard SEC1 Sector classification standard	25.02.2022		Link

EFRAG publications due CSRD					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESRG 1: Double materiality	EFRAG	Draft European Sustainability Reporting Guidelines 1 Double materiality conceptual guidelines for standard-setting	20.01.2022		Link
ESRG 2: Characteristics of information quality	EFRAG	Draft European Sustainability Reporting Guidelines 2 Quality of information conceptual guidelines for standard-setting	20.01.2022		Link
EFRAG Working Papers	EFRAG	PTF-ESRS Batch 1 Working Papers – Cover note and next steps	18.01.2022		Link
Prototype Climate Standards	EFRAG	Climate standard prototype Working Paper	08.09.2021		Link
Letter from Commissioner McGuinness	EFRAG	Commissioner McGuinness invites EFRAG to start technical Work on Draft Sustainability Reporting Standards and proceed with Governance Reforms as soon as possible	17.05.2021		Link
EU Sustainability Reporting Standard	EFRAG	Proposals for a Relevant and Dynamic EU Sustainability Reporting Standard-Setting	08.03.2021		Link
Climate-Related Reporting	EFRAG	How to Improve Climate-Related Reporting - A Summary of Good Practices of the European Financial Reporting Advisory Group (EFRAG)	28.02.2020		Link

Non-Financial Reporting Directive (NFRD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Non-Financial Reporting Study	EU Commission	Study on the Non-Financial Reporting Directive	08.04.2021		Link
Summary report on consultation of the NFRD	EU Commission	Summary Report of the Public Consultation on the Review of the Non-Financial Reporting Directive (Ares(2020)3997889 - 29/07/2020)	29.07.2020		Link
Consultation on the NFRD	EU Commission	Public Consultation on the Review of the Non-Financial Reporting Directive	20.02.2020		Link
Climate-related Supplement	EU Commission	Supplement on reporting Climate-related Information (2019/C 209/1)	20.06.2019	Link	Link
NFRD Guidelines 2017	EU Commission	Methodology for Reporting Non-financial Information (2017/C 215/1)	05.07.2017	Link	Link
Modification of the NFRD	EU Commission	Directive 2014/95/EU amending Directive 2013/34/EU (2014/L 330/1)	15.11.2015	Link	Link
Accounting Directive	EU Commission	Directive 2013/34/EU (2013/L 182/19)	29.06.2013	Link	Link

CSR-RUG					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSR-Study	DRSC	German Accounting Standards Committee e.V. (DRSC) Study - Final Report on the Horizontal Study commissioned by the BMJV and on Recommendations for the Revision of the CSR Directive	31.01.2021	Link	
CSR Directive Implementation Act	Federal Law Gazette	Act to strengthen Non-financial Reporting by Companies in their Management and Group Management Reports	11.04.2017	Link	

European Single Access Point (ESAP)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposal 1 on the establishment of the ESAP	European Council	Proposal 1 - 2021/0378 REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a European single access point providing centralized access to publicly available information of relevance to financial services, capital markets and sustainability	27.06.2022		Link
Proposal 2 on the establishment of the ESAP	European Council	Proposal 2 - 2021/0378 REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a European single access point providing centralized access to publicly available information of relevance to financial services, capital markets and sustainability	27.06.2022		Link
Proposal 3 on the establishment of the ESAP	European Council	Proposal 3 - 2021/0378 REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a European single access point providing centralized access to publicly available information of relevance to financial services, capital markets and sustainability	27.06.2022		Link
Annex 1 to Proposal for Regulation	EU Commission	Annex to the Proposal for a Regulation establishing a ESAP providing centralized access to publicly available information of relevance to financial services, capital markets and sustainability COM (2021) 723	25.11.2021		Link
Proposal for Regulation	EU Commission	Proposal for a regulation establishing a ESAP providing centralized access to publicly available information of relevance to financial services, capital markets and sustainability	25.11.2021		Link
Summary Report Consultation	EU Commission	Summary Report: Targeted consultation on the establishment of a ESAP for financial and non-financial information publicly disclosed by companies	26.05.2021		Link
Targeted Consultation Document - Action Plan	EU Commission	Establishment of a European Single Access Point (ESAP) for Financial and Non-Financial Information publicly disclosed by companies. First action of the capital markets union action plan.	20.01.2021		Link

Sustainability Reporting Standards					
Publication short name	Publisher	Publication official name	Publication date	German	English
Framework for environmental and social information	CDSB	Climate Disclosure Standards Board (CDSB) Framework for reporting environmental and social information: Advancing and aligning disclosures of environmental and social information in mainstream reports	01.01.2022		Link
Accounting for Climate	CDSB	Climate Disclosure Standards Board (CDSB) - Accounting for climate: Integrating climate-related matters into financial reporting, Supplementary paper 2	01.12.2021		Link
Guidance for biodiversity-related disclosures	CDSB	Climate Disclosure Standards Board (CDSB) Framework: Application guidance for biodiversity-related disclosures	01.11.2021		Link
TCFD Good Practice Handbook 2nd Edition	CDSB	Climate Disclosure Standards Board (CDSB) - TCFD Good Practice Handbook 2nd Edition	01.11.2021		Link
Guidance for water-related disclosures	CDSB	Climate Disclosure Standards Board (CDSB) Framework: Application guidance for water-related disclosures	01.08.2021		Link
Technical Bulletin on Climate Risks	SASB	SASB Climate Risk Technical Bulletin	13.04.2021		Link
IIRC Framework	IIRC	International (IR) Framework of the International Integrated Reporting Council (IIRC)	31.01.2021		Link
Prototype Climate-related Reporting	CDP, CDSB, GRI, IIRC, SASB	Reporting on Enterprise value illustrated with a Prototype climate-related financial Disclosure Standard	31.12.2020		Link
Letter of Intent	CDP, CDSB, GRI, IIRC, SASB	Statement of Intent to work together towards Comprehensive Corporate Reporting	30.09.2020		Link
CDP Europe Report	CDP	Europe`s Low-Carbon Investment Opportunity	28.02.2020		Link
CDSB	CDSB	CDSB Framework for reporting Environmental & Climate Change Information	30.12.2019		Link
GRI Standards	GRI	Global Reporting Initiative (GRI) Standards	31.07.2018	Link	Link

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Other Sustainability Reporting Standards



Sustainability Reporting Standards					
Publication short name	Publisher	Publication official name	Publication date	German	English
SASB	SASB	Link to Downloads for all Industries	31.12.2011		Link

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Other Sustainability Reporting Standards



International Financial Reporting Standards (IFRS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESAs letter to the IFRS Foundation	ESAs	ESAs Letter to the IFRS Foundation regarding the Consultation on Sustainability Reporting	16.12.2020		Link

Task Force on Climate-related Financial Disclosure (TCFD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Overview on the TCFD Status Report	TCFD	Overview Booklet on the TCFD Status Report	15.09.2022		Link
Status Report TCFD	TCFD	Status Report TCFD 2022	15.09.2022		Link
Overview on the TCFD	TCFD	Task Force on Climate-related Financial Disclosures Overview	01.05.2022		Link
Guidance on Metrics, Targets, and Transition Plans	TCFD	Guidance on Metrics, Targets, and Transition Plans	31.10.2021		Link
Implementing the Recommendations of the TCFD	TCFD	Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures	31.10.2021		Link
Status Report 2021	TCFD	Task Force on Climate-related Financial Disclosures 2021 Status Report	31.10.2021		Link
Consultation	TCFD	Summary of the Forward-Looking Financial Metrics Consultation	01.03.2021		Link
Status Report 2020	TCFD	Task Force on Climate-related Financial Disclosures 2020 Status Report	31.10.2020		Link
Guidance on Risk Management	TCFD	Guidance on Risk Management Integration and Disclosure	01.10.2020		Link
Guidance on Scenario Analysis for Non-Financial Companies	TCFD	Guidance on Scenario Analysis for Non-Financial Companies	01.10.2020		Link
TCFD Annex	TCFD	Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures	17.06.2017		Link
TCFD Final Report	TCFD	Recommendations of the Task Force on Climate-related Financial Disclosures	17.06.2017		Link
TCFD Technical Supplement	TCFD	The Use of Scenario Analysis in Disclosure of Climate-Related Risks and Opportunities	17.06.2017		Link

Taskforce on Nature-related Financial Disclosures (TNFD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
v0.3 - The TNFD framework	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3	01.11.2022		Link
v0.3 - Executive Summary TNFD framework	TNFD	The Executive Summary of the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework v.03	01.11.2022		Link
v0.3 - Additional Guidance	TNFD	Additional Guidance for the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework v.03	01.11.2022		Link
v0.3 - Additional Guidance for Financial Institutions	TNFD	Additional Draft Disclosure Guidance for Financial Institutions of the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework v.03	01.11.2022		Link
v0.2 - The TNFD framework	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework Beta v0.2	01.06.2022		Link
v0.2 - Executive Summary TNFD framework	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework Beta v0.2 Summary	01.06.2022		Link
v0.2 - Additional Guidance for corporates on the Evaluate Phase	TNFD	Additional draft guidance for corporates on the 'Evaluate' Phase of the TNFD's LEAP Approach for Dependency and Impact Analysis	01.06.2022		Link
v0.2 - Additional Guidance on the Locate Phase	TNFD	Additional Draft Guidance on the 'Locate' phase of the TNFD LEAP Approach - Priority Location Identification (L3)	01.06.2022		Link
v0.2 - Piloting Guide	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework - Piloting Guide	01.06.2022		Link
Updated Data Discussion Paper	TNFD	Updated Discussion paper - A Landscape Assessment of Nature-related Data and Analytics Availability	01.06.2022		Link
v0.1 - The TNFD framework	TNFD	The TNFD Nature-related Risk & Opportunity Management and Disclosure Framework Beta v0.1 Release	01.03.2022		Link
v0.1 - Executive Summary TNFD framework	TNFD	The TNFD Nature-related Risk & Opportunity Management and Disclosure Framework - Executive Summary	01.03.2022		Link

Taskforce on Nature-related Financial Disclosures (TNFD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Data Discussion Paper	TNFD	Discussion paper - A Landscape Assessment of Nature-related Data and Analytics Availability	01.03.2022		Link
G7 backs Taskforce	TNFD	G7 backs new Taskforce on Nature-related Financial Disclosures	05.06.2021		Link
Policy Paper on the TNFD	TNFD	Policy paper - G7 Finance Ministers and Central Bank Governors Communiqué	05.06.2021		Link

Partnership for Carbon Accounting Financial					
Publication short name	Publisher	Publication official name	Publication date	German	English
PCAF second version of the standard	PCAF	The Global GHG Accounting and Reporting Standard for the Financial Industry	14.12.2022		Link
GHG Accounting Standard in the Insurance Industry	PCAF	Global GHG Accounting and Reporting Standard for the Insurance Industry - Progress Report for Consultation	14.07.2022		Link
GHG emissions from real estate operations	PCAF	Technical Guidance on Accounting and reporting of financed GHG emissions from real estate operations	01.05.2022		Link
New draft GHG accounting methods	PCAF	Draft New methods for public consultation - For financial institutions measuring and reporting scope 3 category 15 emissions	10.11.2021		Link
Discussion paper on capital market instruments	PCAF	Discussion Paper 2021 on Capital Market Instruments	10.11.2021		Link
PCAF Standard	PCAF	The Global GHG Accounting and Reporting Standard for the Financial Industry	18.11.2020		Link
PCAF Standard Executive Summary	PCAF	Executive Summary on the Partnership for Carbon Accounting Financials Standard	18.11.2020		Link
GHG Protocol	WBCSD, WIR	The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard	31.03.2004		Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Corrigendum to Regulation 2022/1288	EU Commission	Corrigendum to Commission Delegated Regulation (EU) 2022/1288 specifying the details of the content and presentation of the information	27.12.2022	Link	Link
FAQ SFDR	CSSF	Commission de Surveillance du Secteur Financier (CSSF) FAQ Sustainable Finance Disclosure Regulation (SFDR) (EU) 2019/2088	02.12.2022		Link
Consultation Paper ESG funds' names (ESMA34-472-373)	ESMA	Consultation Paper on Guidelines on funds' names using ESG or sustainability-related terms	18.11.2022		Link
Response form on Guidelines on ESG funds' names	ESMA	Reply form for the Consultation Paper on Guidelines for the use of ESG or sustainability-related terms in funds' names	18.11.2022		Link
Q&A on the SFDR	EBA, EIOPA, ESMA	JC 2022 62 - Questions and answers (Q&A) on the SFDR Delegated Regulation (Commission Delegated Regulation (EU) 2022/1288)	17.11.2022		Link
Amendment and correction DelReg (EU) 2022/1288	EU Commission	Delegated Regulation of the Commission of 31.10.2022 amending and correcting the provisions laid down in Delegated Regulation (EU) 2022/1288 C(2022) 7545 in relation to gas and nuclear energy	31.10.2022	Link	Link
Annexes to 2022/1288	EU Commission	Annexes to the Delegated Regulation of the Commission of 31.10.2022 amending and correcting the provisions laid down in Delegated Regulation (EU) 2022/1288 C(2022) 7545 in relation to gas and nuclear energy	31.10.2022	Link	Link
Announcement: Delayed review of PAIs	EBA, EIOPA, ESMA	JC 2022 64 - Announcement: Delay in delivery of mandate to review the principal adverse impact indicators and financial product disclosures in the SFDR	26.10.2022		Link
Report on draft RTS on gas and nuclear energy activities	EBA, EIOPA, ESMA	JC 2022 42 - Final Report on draft RTS on information to be provided about the exposure of financial products to investments in fossil gas and nuclear energy activities	30.09.2022		Link
Queries related to the interpretation of SFDR	EBA, EIOPA, ESMA	List of additional SFDR queries requiring the interpretation of Union law	09.09.2022		Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR)					
Publication short name	Publisher	Publication official name	Publication date	German	English
BaFin FAQ	BaFin	Questions and answers on the EU Disclosure Regulation	05.09.2022	Link	
IDW FAQ SFDR	IDW	IDW FAQ EU Disclosure Regulation	02.09.2022	Link	
SFDR PAI Disclosure	EBA, EIOPA, ESMA	Joint ESAs' Report on the extent of voluntary disclosure of principal adverse impact under the SFDR	28.07.2022		Link
Communication to the investment fund industry on the SFDR	CSSF	Communication to the investment fund industry on regulatory requirements in relation to Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR) and upcoming entry into force of SFDR Level 2 provisions (SFDR RTS)	27.07.2022		Link
DelReg 2022/1288	EU Commission	Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088	25.07.2022	Link	Link
Clarifications on the draft RTS under SFDR	ESMA	Clarifications on the ESA's draft RTS under SFDR	02.06.2022		Link
Sustainability risks and disclosures in the area of investment management	ESMA	Supervisory Briefing - Sustainability risks and disclosures in the area of investment management	31.05.2022		Link
Q&A on the SFDR	ESMA	Questions related to Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (SFDR)	13.05.2022		Link
SFDR queries to the Commission	ESMA	SFDR queries forwarded to the Commission	13.05.2022		Link
DelReg SFDR	EU Commission	Delegated Regulation C(2022) 1931 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the European Council	06.04.2022	Link	Link
DelReg SFDR - Annex I	EU Commission	Template principal adverse sustainability impacts statement	06.04.2022	Link	Link

Sustainable Finance Disclosure Regulation (SFDR)					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg SFDR - Annex II	EU Commission	Template pre-contractual disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR - Annex III	EU Commission	Template pre-contractual disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR - Annex IV	EU Commission	Template periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR - Annex V	EU Commission	Template periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
Updated ESA Statement on the Application of the SFDR	ESAs	Updated Joint ESA Supervisory Statement on the application of the Sustainable Finance Disclosure Regulation	24.03.2022		Link
Letter Deferral	EU Commission	Information regarding regulatory technical standards under the Sustainable Finance Disclosure Regulation 2019/2088 (Ares(2021)7263490)	25.11.2021		Link
Practice Note	IDW	IDW Practice Note: IDW pushes fight against greenwashing	05.11.2021	Link	
Final Report JC 2021 50	ESAs	JC 2021 50 Final Report on draft RTS	22.10.2021		Link
Guideline for Sustainable Investment Funds	BaFin	BaFin Consultation 13/2021: Guideline for Sustainable Investment Funds	02.08.2021	Link	
Joint Q&A of the ESAs	ESAs	Question related to Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (Ares (2021) 4556843)	14.07.2021		Link
Letter	EU Commission	Information regarding regulatory technical standards under the Sustainable Finance Disclosure Regulation 2019/2088 (Ares(2021)4439157)	08.07.2021		Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Q&A SFDR	Commission Nacional del Mercado de Valores	Questions and Answers on Sustainability Regulations Applicable to Financial Products: Regulation 2019/2088 (SFDR) and Regulation 2020/852 (Taxonomy) (Spanish)	30.06.2021		Link
Taxonomy-Alignment of ESG-Strategy Funds	BVI	How Taxonomy-aligned are ESG-Strategy Funds?	01.06.2021		Link
Mapping of SFDR Requirements	CFA Institute	Mapping of SFDR Requirements to Exposure Draft Provisions	31.05.2021		Link
Outline of CP	ESMA, EBA, EIOPA	Outline of CP and context of hearing	29.04.2021		Link
Response Form	ESMA	Response form for the Joint Consultation Paper concerning Taxonomy-related Sustainability Disclosures (ESMA34-45-1218)	17.03.2021		Link
Draft RTS JC 2021 22	ESAs	JC 2021 22 draft RTS on Taxonomy Disclosure within SFDR	15.03.2021		Link
Statement on the Application of the SFDR	ESAs	Joint ESA Supervisory Statement on the application of the Sustainable Finance Disclosure Regulation	25.02.2021		Link
Final Report JC 2021 03	ESAs	JC 2021 03 Final Report on RTS	02.02.2021		Link
Letter from ESAs	ESAs	Priority Questions to the Commission relating to SFDR application	07.01.2021		Link
Letter to the ESAs on SFDR	EU Commission	Letter to the ESAs on SFDR: Application of Regulation (EU) 2019/2088 on the sustainability-related disclosures in the financial services sector (Ares(2020) 5678036)	20.10.2020		Link
ESA Consultation	Market participants	Responses on the ESA Consultation	30.09.2020		Link
Consolidated Text: EU Sustainable Finance Disclosure Regulation (SFDR)	EU Commission	Consolidated Text: Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (2019/L 317/1)	12.07.2020	Link	Link

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Sustainable Finance Disclosure Regulation (SFDR)



Sustainable Finance Disclosure Regulation (SFDR)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Annex ESA Consultation	ESAs	JC 2020 16 Annex I of the ESA Consultation	04.05.2020		Link
ESA Consultation	ESAs	JC 2020 16 ESA Consultation on ESG disclosures	23.04.2020		Link
Position Paper Sustainable Investments	European Council	European Council position paper on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088	16.04.2020		Link
EU Sustainable Finance Disclosure Regulation (SFDR)	EU Commission	Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (2019/L 317/1)	09.12.2019	Link	Link

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Instruments for implementing ESG regulations

European ESG Template (EET)					
Publication short name	Publisher	Publication official name	Publication date	German	English
European ESG Template	FinDatEx	European ESG Template - EET V1.1.1 - 2023 01 05	05.01.2023		Link
EET Supplement	FinDatEx	EET V1.1 supplement (fossil gas and nuclear)	30.11.2022		Link
European ESG Template	FinDatEx	European ESG Template - EET V1.1 - 2022 10 21	21.10.2022		Link
EET Explanation	FinDatEx	FinDatEx EET presentation 20220710	07.10.2022		Link
Best Practice Guide	TISA	Best Practice Guide to completing the European ESG Template (EET)	10.06.2022		Link
Supplementary document to the issuer information	BVI	Supplementary document to Issuer Information E01 - 22.02.2022 from WM Datenservice	22.02.2022	Link	

EU Markets in Financial Instruments Directive (MiFID II)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Priorities for 2022 annual financial reports (ESMA32-63-1320)	ESMA	Public Statement: European common enforcement priorities for 2022 annual financial reports	28.11.2022		Link
Implementation Delegation Directive	Federal Ministry of Justice	Regulation implementing the Delegation Directive (2021/1269)	30.09.2022	Link	
MiFID II - Final Report	ESMA	Final Report: Guidelines on certain aspects of the MiFID II suitability requirements	23.09.2022		Link
Guidelines on governance of MIFID II products	ESMA	Consultation Paper - Review of the Guidelines on MiFID II product governance requirements	08.07.2022		Link
MiFID II Guidelines - Suitability	ESMA	Consultation Paper: Guidelines on certain aspects of the MiFID II suitability requirements	27.01.2022		Link
MiFID II Guidelines - Adequacy and Exclusivity	ESMA	Final Report: Guidelines on certain aspects of the MiFID II appropriateness and execution-only requirements	03.01.2022		Link
DelReg MiFID II - Directive on Organizational Requirements	EU Commission	Delegated Regulation (EU) 2021/1254 correcting Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU as regards organizational requirements and operating conditions for investment firms (C/2021/2618)	02.08.2021	Link	Link
DelReg MiFID II - Organizational requirements	EU Commission	Delegated Regulation (EU) 2021/1253 amending Delegated Regulation (EU) 2017/565 as regards the integration of sustainability factors, risks and preferences into certain organizational requirements and operating conditions for investment firms (C/2021/2616)	02.08.2021	Link	Link
MiFID II - Product Governance Directive	EU Commission	Delegated Directive (EU) 2021/1269 amending Delegated Directive (EU) 2017/593 as regards the integration of sustainability factors into the product governance obligations (C/2021/2612)	02.08.2021	Link	Link
Draft MiFID II - Organizational requirements	EU Commission	Draft Amendment to Regulation 2017/565 on the Inclusion of Sustainability Factors, Risks and Preferences in certain organizational Requirements and operating Conditions for Investment Firms (C/2021/2616)	21.04.2021	Link	Link

EU Markets in Financial Instruments Directive (MiFID II)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft MiFID II - Product Governance Directive	EU Commission	Draft Amendment to Directive 2017/593 on the Inclusion of Sustainability Factors in Product Governance Obligations (C/2021/2612)	21.04.2021	Link	Link
Draft MiFID II Directive on Organizational Requirements Draft	EU Commission	Draft correcting Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU (C/2021/2618)	21.04.2021	Link	Link
Draft MiFID II Directive on Organizational Requirements (Annex)	EU Commission	Annex to the Commission delegated regulation (C/2021/2618)	21.04.2021	Link	Link
Draft Review MiFID II	EU Commission	Draft amending Delegated Regulation (EU) 2017/565 as regards the Integration of Sustainability Factors, Risks and Preferences into certain organizational Requirements and operating Conditions for Investment Firms	08.06.2020		Link
Draft Review MiFID II	EU Commission	Draft amending Delegated Directive (EU) 2017/593 as regards the Integration of Sustainability Factors and Preferences into the Product Governance Obligations	08.06.2020		Link
Update on MiFID II	EU Commission	Revision of Directive 2014/65/EU	26.03.2020	Link	Link
ESMA Final Report	ESMA	Final Report on integrating Sustainability Risks and Factors into MiFID II	29.04.2019		Link
Delegated Directive 2017/593/EU	EU Commission	Delegated Directive (EU) 2017/593 supplementing Directive 2014/65/EU (MiFID II) (2017/L 87/500)	31.03.2017	Link	Link
DelReg 2017/565/EU	EU Commission	Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU (MiFID II) (2017/L 87/1)	31.03.2017	Link	Link
MiFID II	EU Commission	Directive 2014/65/EU on Markets in Financial Instruments (2014/L 173/349)	12.06.2014	Link	Link

UCITS and AIFMD					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelDirective Supplement of the UCITS Directive	EU Commission	Delegated Directive (EU) 2021/1270 amending Directive 2010/43/EU (UCITS) (C/2021/2617)	02.08.2021	Link	Link
Q&A AIFMD	ESMA	Questions and Answers Application of the AIFMD (ESMA34-32-352)	16.07.2021		Link
Draft to Supplement the AIFM Regulation	EU Commission	Draft Amendment to Regulation No. 231/2013 (AIFM) (C/2021/2615)	21.04.2021	Link	Link
Draft to Supplement the UCITS Directive	EU Commission	Draft Amendment to Directive 2010/43/EU (UCITS) (C/2021/2617)	21.04.2021	Link	Link
Draft Delegated Directive Amendment of the UCITS	EU Commission	Commission Delegated Directive Draft amending Directive 2010/43/EU as regards the sustainability risks and sustainability factors to be taken into account for Undertakings for Collective Investment in Transferable Securities (UCITS)	08.06.2020		Link
ESMA Final Report	ESMA	Technical Advice to the European Commission on integrating Sustainability Risks and Factors in the UCITS Directive and AIFMD (ESMA34-45-688)	29.04.2019		Link
DelReg Supplement of the AIFM Regulation	EU Commission	Delegated Regulation (EU) 2021/2017 amending Regulation No. 231/2013 (AIFM) (C/2021/2615)	02.08.2021	Link	Link

Marketing Requirements					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidelines on marketing communications	ESMA	Guidelines on marketing communications under the Regulation on cross-border distribution of funds	02.08.2021	Link	Link
Marketing requirements and communications	ESMA	Report: Marketing requirements and marketing communications under the Regulation on cross-border distribution of funds	30.06.2021		Link
Final Report - Guidelines on marketing communications	ESMA	Final Report: Guidelines on marketing communications under the Regulation on cross-border distribution of funds	27.05.2021		Link
Consultation Paper - Guidelines on marketing communications	ESMA	Consultation Paper: Guidelines on marketing communications under the Regulation on cross-border distribution of funds	09.11.2020		Link

Sustainability in Securities Regulation - Further Publications					
Publication short name	Publisher	Publication official name	Publication date	German	English
ELTIF (European Long-Term Investment Fund)	European Council	Proposal for a Regulation amending Regulation (EU) 2015/760 [2021/0377(COD)]	07.12.2022		Link
Sustainable Finance timeline	ESMA	Sustainable Finance Implementation timeline for SFDR, TR, CSRD, MiFID, IDD, UCITS, AIFMD	16.09.2022		Link
ESMA - Roadmap	ESMA	Sustainable Finance Roadmap 2022-2024	10.02.2022		Link
ESG Disclosure Standards for Investment Products	CFA Institute	CFA Institute Global ESG Disclosure Standards for Investment Products	01.11.2021		Link
IOSCO Consultation Paper	IOSCO	Recommendations on Sustainability-Related Practices, Policies, Procedures and Disclosure in Asset Management - Consultation Report	30.06.2021		Link
Global ESG Disclosure Standards for Investment Products	CFA Institute	CFA Institute ESG Disclosure Standards for Investment Products	31.05.2021		Link
ESMA - Strategy	ESMA	ESMA - Strategy on Sustainable Finance (ESMA22-105-1052)	28.02.2020		Link

EBA disclosures					
Publication short name	Publisher	Publication official name	Publication date	German	English
Roadmap Sustainable Finance	EBA	The EBA Roadmap on Sustainable Finance (EBA/REP/2022/30)	13.12.2022		Link

EBA Pillar 3 disclosure					
Publication short name	Publisher	Publication official name	Publication date	German	English
EBA Pillar III - Standard	EBA	EBA publishes binding standards on Pillar 3 disclosures on ESG risks	24.01.2022		Link
EBA Pillar III - Annex I	EBA	Annex I - Prudential disclosures on ESG risks (Article 449a CRR)	24.01.2022		Link
EBA Pillar III - Annex II	EBA	Annex XL - Instructions for disclosure of ESG risks	24.01.2022		Link
ESG disclosures in the EU: Financial institutions	EBA	Overview ESG disclosures in the EU: Financial institutions	24.01.2022		Link
EBA Pillar III - Factsheet	EBA	ESG Pillar 3 disclosure Factsheet	24.01.2022		Link
EBA Pillar III - Final Report	EBA	Final Report implementing technical standards on prudential disclosures on ESG risks in accordance with Article 449a CRR	24.01.2022		Link
EBA Pillar III - Summary	EBA	EBA summary of ESG disclosures-Pillar 3	24.01.2022		Link
EBA Pillar III - Questionnaire	EBA	Pillar 3 Disclosures of ESG risks	17.09.2020		Link
Consultation EBA Pillar III	EBA	Consultation Paper Draft Implementing Standards on prudential disclosures on ESG risks in accordance with Article 449a CRR	01.03.2021		Link

EBA GLOM					
Publication short name	Publisher	Publication official name	Publication date	German	English
EBA GLOM	EBA	EBA - Guidelines on Loan Origination and Monitoring (EBA/GL/2020/06)	29.05.2020		Link

EBA Internal Governance					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report on Guidelines on internal Governance	EBA	Final Report on Guidelines on internal governance under Directive 2013/36/EU (EBA/GL/2021/05)	02.07.2021		Link
Comments on Draft Guidelines on Internal Governance	DK	Comments of German Banking Industry Committee: Draft Guidelines on Internal Governance under Directive 2013/36/EU	31.10.2020		Link
Consultation Paper on the draft Guidelines on internal governance	EBA	Consultation Paper on the draft Guidelines on internal governance under Directive 2013/36/EU (EBA/CP/2020/20)	31.07.2020		Link

EBA ESG Risks					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESEP for prudential supervisors	EBA	2023 European Supervisory Examination Programme (ESEP) for prudential supervisors (EBA/REP/2022/28)	27.10.2022		Link
ESG-Risks in supervision of Investment firms	EBA	EBA Report on incorporating ESG-Risks in the supervision of Investment firms: Report complementing EBA/REP/2021/18 (EBA/REP/2022/26)	26.10.2022		Link
Management of ESG-Risks	EBA	Factsheet on Management and Supervision of ESG risks	30.06.2021		Link
Consultation Paper ESG risks in SREP	EBA	Consultation Paper: Draft Guidelines on common procedures and methodologies for the supervisory review and evaluation process (SREP) and supervisory stress testing under Directive 2013/36/EU (EBA/CP/2021/26)	28.06.2021		Link
Management of ESG-Risks	EBA	Report on Management and Supervision of ESG risks for credit institutions and investment firms (EBA/REP/2021/18)	23.06.2021		Link
Mapping Climate Risk	EBA	Mapping Climate Risk: Main Findings from the EU-wide Pilot Exercise	21.05.2021		Link
EBA Discussion Paper	EBA	EBA Discussion Paper on Management and Supervision of ESG risks for Credit Institutions and Investment Firms	30.10.2020		Link

Publications of the European Central Bank (ECB)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Results of the 2022 thematic review on climate-related and environmental risks	ECB	Results of the 2022 thematic review on climate-related and environmental risks	02.11.2022		Link
Good practices for climate-related and environmental risk management	ECB	Good practices for climate-related and environmental risk management: Observations from the 2022 thematic review	02.11.2022		Link
Macroprudential challenges	ECB/ESRB	The macroprudential challenge of climate change	26.07.2022		Link
2022 climate risk stress test	ECB	2022 climate risk stress test	08.07.2022		Link
Assessment of the ECB on the climate-related disclosure	ECB	Supervisory assessment of institutions' climate related and environmental risks disclosures	04.03.2022		Link
ECB Climate risk stress test	ECB	Climate risk stress test SSM stress test 2022	18.10.2021		Link
Detailed roadmap	ECB	Detailed roadmap of climate change-related actions	08.07.2021		Link
ECB Guide on Climate-related and Environmental Risks	ECB	Final Version ECB Guide on Climate-related and Environmental Risk	27.11.2020	Link	Link
ECB Analysis	ECB	ECB report on Institutions' Climate-related and Environmental Risk Disclosures	20.11.2020		Link
Draft ECB Guide on Climate-related and Environmental Risks	ECB	Draft ECB Guide on Climate-related and Environmental Risk	20.05.2020	Link	Link

Basel Committee on Banking Supervision (BCBS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Principals for the management of climate-related risks	BCBS	Principles for the effective management and supervision of climate-related financial risks	15.06.2022		Link
Management and supervision of climate related risks	BCBS	Principles for the effective management and supervision of climate related financial risks	16.11.2021		Link
Measurement Methodologies	BCBS	Climate-related Financial Risks – Measurement Methodologies	14.04.2021		Link
Transmission Channels	BCBS	Climate-related Risk Drivers and their Transmission Channels	14.04.2021		Link

Bank for International Settlements					
Publication short name	Publisher	Publication official name	Publication date	German	English
Climate and Environmental Risks - Guide for Supervisors	Bank for International Settlements	Climate and Environmental Risks - Guide for Supervisors - Executive Summary	27.05.2021		Link

Sustainable Securitizations					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper STS Securitizations	EBA	Joint consultation paper: STS securitisations-related sustainability disclosures	02.05.2022		Link
Development Framework for Sustainable Securitizations	EBA	Developing a Framework for Sustainable Securitisation EBA/REP/2022/06	02.03.2022		Link

Bank Proposal for CRR and CRD					
Publication short name	Publisher	Publication official name	Publication date	German	English
Discussion paper on the role of environmental risks	EBA	The role of environmental risks in the prudential framework: Discussion paper	02.05.2022		Link
Opinion on the proposal amendment Directive 2013/36/EU	ECB	Opinion of the European Central Bank on a proposal for a Directive of the European Parliament and of the Council amending Directive 2013/36/EU as regards supervisory powers, sanctions, third-country branches, environmental, social and governance risk (CON/2022/16)	27.04.2022	Link	Link
Opinion of the European Central Bank	ECB	Opinion of the European Central Bank of 24 March 2022 on a proposal for amendments to Regulation (EU) No 575/2013 as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor (CON/2022/11)	24.03.2022	Link	Link
Proposal to amend CRR - Annex	EU Commission	Annex to the Proposal for a Regulation amending Regulation (EU) No 575/2013 on prudential requirements for credit institutions as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor COM(2021) 664 final	27.10.2021	Link	Link
Proposal to amend the CRD	EU Commission	Proposal for a Directive amending Directive 2013/36/EU as regards supervisory powers, sanctions, third-country branches, and environmental, social and governance risks, and amending Directive 2014/59/EU COM(2021) 663 final	27.10.2021	Link	Link
Proposal to amend the CRR	EU Commission	Proposal for a Regulation amending Regulation (EU) No 575/2013 as regards requirements for credit risk, credit valuation adjustment risk, operational risk, market risk and the output floor COM(2021) 664 final	27.10.2021	Link	Link

Solvency and IDD					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidance on sustainability preferences under the IDD	EIOPA	Guidance on the integration of sustainability preferences in the suitability assessment under the Insurance Distribution Directive (IDD)	20.07.2022		Link
Consultation Paper on Draft Guidelines	EIOPA	Consultation Paper: Draft Guidelines on the Integration of the customer's Sustainability References in the suitability assessment under the Insurance distribution Directive	12.04.2022		Link
DelReg Supplements to IDD	EU Commission	Delegated Regulation (EU) 2021/1257 amending Delegated Regulations (EU) 2017/2358 and (EU) 2017/2359 as regards the integration of sustainability factors, risks and preferences into the product oversight and governance requirements for insurance undertakings and insurance distributors (C/2021/2614)	02.08.2021	Link	Link
DelReg Supplements to Solvency II	EU Commission	Delegated Regulation (EU) 2021/1256 amending Delegated Regulation 2015/35 as regards the integration sustainability risks in the governance of insurance and reinsurance undertakings (C/2021/2628)	02.08.2021	Link	Link
Nat cat standard formula - feedback	EIOPA	Feedback statement on comments received on the discussion paper on Methodology on potential inclusion of climate change in the nat cat standard formula (EIOPA-BoS-21/254)	08.07.2021		Link
Nat cat standard formula - annex methodology	EIOPA	Resolution Table - Methodological Paper (EIOPA-BoS-21/255)	29.06.2021		Link
Nat cat standard formula - methodology	EIOPA	Final methodological paper (EIOPA-BoS-21/253)	29.06.2021		Link
Consultation 2021 Amendments	EIOPA	Consultation on the 2021 Amendments Supervisory Reporting and Public Disclosure relevant Documents	10.06.2021		Link
Draft - Supplements to IDD	EU Commission	Draft amending Delegated Regulations (EU) 2017/2358 and (EU) 2017/2359 as regards the integration of sustainability factors, risks and preferences into the product oversight and governance requirements for insurance undertakings and insurance distributors (C/2021/2614)	21.04.2021	Link	Link

Solvency and IDD					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft - Supplements to Solvency II	EU Commission	Draft amending Delegated Regulation 2015/35 as regards the integration sustainability risks in the governance of insurance and reinsurance undertakings (C/2021/2628)	21.04.2021	Link	Link
Discussion paper on inclusion of climate change	EIOPA	Discussion Paper: Methodology on potential inclusion of climate change in the nat cat standard formula	26.02.2021		Link
Nat cat standard formula - general information	EIOPA	General Information: Methodology on potential inclusion of climate change in the nat cat standard formula	02.12.2020		Link
Nat cat standard formula - Discussion paper	EIOPA	Discussion Paper: Methodology on potential inclusion of climate change in the nat cat standard formula (EIOPA-BoS-20/666)	02.11.2020		Link
Comments of GDV on Consultation Paper of Solvency II	GDV	Comments Template on EIOPA-CP-19-006 Consultation paper on the Opinion on the 2020 Review of Solvency II	30.08.2022		Link
Draft - Amendment of DelReg (EU) 2015/35	EU Commission	Draft Amendment to Regulation 2015/35 amending Delegated Regulation (EU) 2015/35 as regards the integration of sustainability risks in the governance of insurance and reinsurance undertakings (Ares(2020)2955224)	08.06.2020		Link
Draft - Amendment of DelReg (EU) 2017/2358 and (EU) 2017/2359	EU Commission	Draft Commission Delegated Regulation amending Delegated Regulation (EU) 2017/2358 and Delegated Regulation (EU) 2017/2359 as regards the integration of sustainability factors and preferences into the product oversight and governance requirements for insurance undertakings and insurance distributors (Ares(2020)2955230)	08.06.2020		Link
Draft - Amendment of (EU) 2017/2359	EU Commission	Draft Commission Delegated Regulation (EU) 2017/2359 with regard to environmental, social and governance preferences in the distribution of insurance-based investment products	28.05.2020		Link
Opinion Solvency II	EIOPA	Opinion on Sustainability within Solvency II	30.09.2019		Link

Solvency and IDD					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Solvency II	EIOPA	Consultation on an Opinion on Sustainability within Solvency II (EIOPA-BoS-19/241)	03.06.2019		Link
EIOPA Technical Advice	EIOPA	Technical Advice on the Integration of Sustainability Risks and Factors in the Delegated Acts under Solvency II and IDD (EIOPA-BoS-19/172)	29.04.2019		Link
Consultation Technical Advice	EIOPA	Consultation - Technical Advice on the Integration of Sustainability Risks and Factors under Solvency II and IDD (EIOPA-BoS-18/483)	26.11.2018		Link

Climate risks in the insurance sector					
Publication short name	Publisher	Publication official name	Publication date	German	English
Feedback on Consultation of Climate Scenarios	EIOPA	Feedback statement on the consultation of climate scenarios in ORSA am	08.07.2021		Link
Feedback statement on the pilot Dashboard	EIOPA	Feedback statement on comments received on the pilot dashboard on insurance protection gap for natural catastrophes	08.07.2021		Link
Report on non-life Underwriting and Climate Change	EIOPA	Report on non-life underwriting and pricing in light of climate change	01.07.2021		Link
Resolution table Dashboard	EIOPA	Resolution table dashboard on insurance protection gap	02.06.2021		Link
Consultation on Use of Climate Change Risk Scenarios in ORSA	EIOPA	Resolutions table for the Consultation Paper on the draft Opinion on the supervision of the use of climate change scenarios in ORSA	19.04.2021		Link
Discussion paper on non-life Underwriting and Climate Change	EIOPA	Discussion paper on non-life underwriting and pricing in light of climate change	10.12.2020		Link
Pilot Dashboard	EIOPA	Pilot dashboard on insurance protection gap for natural catastrophes	04.12.2020		Link
Pilot Dashboard in a Nutshell	EIOPA	The pilot dashboard on insurance protection gab for natural catastrophes in a nutshell	04.12.2020		Link
Technical description Pilot Dashboard	EIOPA	Technical description pilot dashboard on insurance protection gap for natural catastrophes	04.12.2020		Link
Supervision of Climate-related Risks	IAIS	Application Paper on the Supervision of Climate-related Risks in the Insurance Sector of the der International Association of Insurance Supervisors (IAIS)	13.10.2020		Link
Consultation on Use of Climate Change Risk Scenarios	EIOPA	Consultation on the Draft Opinion on the Supervision of the use of Climate Change Risk Scenarios in the Own risk and solvency assessment (ORSA)	05.10.2020		Link

EU Green Bond Standard					
Publication short name	Publisher	Publication official name	Publication date	German	English
Mandate on negotiations on European Green Bonds	European Council	Regulation of the European Parliament and of the Council on European green bonds - mandate for negotiations with the European Parliament	08.04.2022		Link
European Council's proposal on European Green Bonds	European Council	Regulation of the European Parliament and of the Council on Green Bonds - Mandate for negotiations with the European Parliament: proposal for a Presidency compromise	08.04.2022		Link
Commission statement on the mandate for negotiations on European Green Bonds	European Council	European Parliament and Council Regulation on European Green Bonds - negotiating mandate with the European Parliament: statement by the Commission	08.04.2022		Link
Proposal EU GBS - Annex	EU Commission	Annexes to the Proposal for a Regulation on European green bonds (COM(2021) 391 final)	06.07.2021	Link	Link
Proposal EU GBS - Press Release	EU Commission	Commission puts forward new strategy to make the EU's financial system more sustainable and proposes new European Green Bond Standard	06.07.2021	Link	Link
Proposal EU GBS - Impact Assessment	EU Commission	Impact Assessment Report accompanying the Proposal for a Regulation on European Green Bonds	06.07.2021		Link
Proposal EU GBS - Impact Assessment	EU Commission	Summary of the Impact Assessment accompanying the Proposal for a Regulation on European Green Bonds	06.07.2021	Link	Link
Proposal EU GBS	EU Commission	Proposal for a Regulation on European green bonds (COM(2021) 391 final)	06.07.2021	Link	Link
Proposal EU GBS - Q&A	EU Commission	Q&A: European Green Bonds Regulation	06.07.2021		Link
Regulatory Security Board Opinion	EU Commission	Regulatory Security Board Opinion - Proposal for a Regulation on European Green Bonds	19.02.2021		Link
Consultation Paper	TEG	Targeted Consultation Document Establishment of an EU Green Bond Standard	12.06.2020		Link
User Guide	TEG	Usability Guide TEG Proposal for an EU Green Bond Standard	09.03.2020		Link

EU Green Bond Standard					
Publication short name	Publisher	Publication official name	Publication date	German	English
TEG Report	TEG	TEG Report Proposal for an EU Green Bond Standard	18.06.2019		Link

Other Bond Standards and Publications					
Publication short name	Publisher	Publication official name	Publication date	German	English
Newsletter Sustainable Bonds September 2022	ICMA	Quarterly Newsletter from the Green & Social Bond Principles - September 2022	12.09.2022		Link
SDG mapping for green, social and sustainable bonds	ICMA	Green, Social and Sustainability Bonds: A High-Level Mapping to the Sustainable Development Goals	01.06.2022		Link
Social Bond Principles	ICMA	Social Bond Principles - Voluntary Process Guidelines for Issuing Social Bonds (with June 2022 Appendix 1)	01.06.2022		Link
IDW Paper	IDW	Green Bonds - Towards a reliable Market for Green Bonds by the Institute of Public Auditors in Germany (IDW)	16.02.2021	Link	
Guideline Sustainability-Linked Bond Principles	ICMA	Sustainability-Linked Bond Principles - Voluntary Process Guidelines	01.06.2020	Link	Link
Climate Bond Taxonomy	Climate Bond Initiative	Climate Bonds Taxonomy	31.01.2020		Link
Blue Bond Guideline	BNCF	Blue Bonds: Financing Coastal Ecosystem Resilience from the Blue Natural Capital Financing Facility (BNCF)	30.04.2019		Link
Green Bond Principles	ICMA	Green Bond Principles of the International Capital Market Association (ICMA)	30.06.2018	Link	Link

EU Climate Benchmark					
Publication short name	Publisher	Publication official name	Publication date	German	English
Q&A on Benchmarks Regulations	ESMA	Questions and Answers on the Benchmarks Regulation (BMR) - Version 21	29.07.2021		Link
DelReg ESG in Benchmarks	EU Commission	Delegated Regulation (EU) 2020/1816 supplementing Regulation (EU) 2016/1011 as regards the Explanation in the Benchmark Statement of how ESG-factors are reflected in each Benchmark provided and published (2020/L 406/1)	03.12.2020	Link	Link
DelReg ESG in the Benchmark Methodology	EU Commission	Delegated Regulation (EU) 2020/1817 supplementing Regulation (EU) 2016/1011 as regards minimum Content of the Explanation on how ESG-factors are reflected in the Benchmark Methodology (2020/L 406/12)	03.12.2020	Link	Link
DelReg Minimum Standards for Climate Transition Benchmarks	EU Commission	Delegated Regulation (EU) 2020/1818 supplementing Regulation (EU) 2016/1011 as regards minimum Standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (2020/L 406/17)	03.12.2020	Link	Link
TEG Report	TEG	TEG Final Report on Climate Benchmarks and Benchmarks' ESG Disclosures	29.09.2019		Link
Interim Report	TEG	TEG Interim Report on Climate Benchmarks and Benchmarks' ESG Disclosures	18.06.2019		Link
Benchmark Regulation - Q&A	EU Commission	Regulation (EU) 2016/1011 on Indices used as Benchmarks in Financial Instruments and Financial Contracts or to measure the Performance of Investment Funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (2016/L 171/1)	29.06.2016	Link	Link

EU Ecolabel					
Publication short name	Publisher	Publication official name	Publication date	German	English
TRV Risk Analysis	ESMA	EU Ecolabel: Calibrating green criteria for retail funds (50-165-2329). Report on Trends, Risks and Vulnerabilities (TRV)	21.12.2022		Link
Technical Report 4.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products	31.03.2021		Link
Technical Report 3.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products	31.10.2020		Link
Market Study	EU Commission	Testing Draft EU Ecolabel Criteria on UCITS Equity Funds	30.06.2020		Link
Technical Report 2.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products	30.12.2019		Link
Technical Report 1.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products	31.03.2019		Link

Audit non-financial statement					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft - non-financial reporting EPS 991	IDW	Draft of an IDW auditing standard: Examination of the content with limited certainty of the non-financial (group) reporting outside of the audit, Institut der Wirtschaftsprüfung (IDW) EPS 991	24.11.2022	Link	
Draft - non-financial reporting EPS 990	IDW	Draft of an IDW auditing standard: Examination of the content with sufficient certainty of the non-financial (group) reporting outside of the audit, Institut der Wirtschaftsprüfung (IDW) EPS 990	24.11.2022	Link	
Draft - non-financial reporting EPS 352	IDW	Draft of an IDW auditing standard: Checking the content of the non-financial (group) statement as part of the annual audit, Institut der Wirtschaftsprüfung (IDW) EPS 352	17.08.2022	Link	

Principles of the Loan Market Association					
Publication short name	Publisher	Publication official name	Publication date	German	English
Social Loan Principles	Loan Market Association	Social Loan Principles	13.04.2021		Link
Green Loan Principles	Loan Market Association	Green Loan Principles - Supporting Environmentally Sustainable Economic Activity	28.06.2021		Link
Sustainability Linked Loan Principles	Loan Market Association	Sustainability Linked Loan Principles - Supporting Environmentally and Socially Sustainable Economic Activity	05.05.2020		Link

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Corporate Sustainability Due-Diligence Directive (CSDDD)

Corporate Sustainability Due-Diligence Directive (CSDDD)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release: Council adopts position	European Council	Press release: Council adopts position on due diligence rules for large companies	01.12.2022	Link	Link
Position EU Council on the CSDDD	European Council	Proposal for a Directive of the EU Parliament and of the Council on CSDD and amending directive (EU) 2019/1937 (2022/0051(COD))	30.11.2022	Link	Link
Proposal CSDDD	EU Commission	Proposal for a Directive of the European Parliament and of the Council of Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937	23.02.2022		Link
Annex Proposal CSDDD	EU Commission	Annex to the proposal for a directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937	23.02.2022	Link	Link
Resolution on Corporate Due Diligence and Corporate Accountability	European Parliament	European Parliament resolution of 10 March 2021 with recommendations to the Commission on corporate due diligence and corporate accountability	10.03.2021		Link
Conclusions	European Council	Council Conclusions on Human Rights and Decent Work in Global Supply Chains	01.12.2020		Link
Responsible Business Conduct	OECD	OECD Due Diligence for Responsible Business Conduct	30.05.2018	Link	Link

International Financial Reporting Standards (IFRS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
ISSB Agenda Item Dec.	IFRS	ISSB Agenda Item December 2022	15.12.2022		Link
ISSB Agenda Item Nov.	IFRS	ISSB Agenda Item November 2022	16.11.2022		Link
ISSB Agenda Item Okt.	IFRS	ISSB Agenda Item December 2022	01.10.2022		Link
ISSB Agenda Item Sep.	IFRS	ISSB Agenda Item November 2022	01.09.2022		Link
S1 General Requirements	IFRS	IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link
S1 General Requirements - Guidance	IFRS	Exposure Draft Illustrative Guidance on [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link
S1 General Requirements - Conclusions	IFRS	Exposure Draft Basis for Conclusions on [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link
S2 Climate-related Disclosures	IFRS	IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures - Guidance	IFRS	Exposure Draft Illustrative Guidance on [Draft] IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures - Conclusions	IFRS	Exposure Draft Basis for Conclusions on [Draft] IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures - Copmparison with TCFD Recommendations	IFRS	Exposure Draft Comparison IFRS S2 Climate-related Disclosures with the TCFD Recommendations	31.03.2022		Link
Staff Paper	IFRS	Feedback on financial assets with sustainability linked features	31.07.2021		Link

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International Sustainability Standards Board (ISSB)

International Financial Reporting Standards (IFRS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Summary of the Group's Programme of Work	IFRS	Summary of the Technical Readiness Working Group's Programme of Work	03.11.2021		Link
Climate-related Disclosure Prototype	IFRS	Climate-related Disclosure Prototype	03.11.2021		Link
Technical Protocols for Disclosure Requirements	IFRS	Climate-related Disclosure Prototype. Supplement: Technical Protocols for Disclosure Requirements	03.11.2021		Link
Disclosure of Sustainability-related Financial Information	IFRS	General Requirements for Disclosure of Sustainability-related Financial Information Prototype	03.11.2021		Link
Climate-related Matters on Financial Statements	IFRS	Effects of climate-related Matters on Financial Statements	20.11.2020		Link
Consultation Paper	IFRS	Consultation Paper on Sustainability Reporting	30.09.2020		Link

International Frameworks					
Publication short name	Publisher	Publication official name	Publication date	German	English
Disclosure and Reporting Guidelines for Retail ESG Funds	MAS	CFC 02/2022 Disclosure and Reporting Guidelines for Retail ESG Funds by the Monetary Authority of Singapore (MAS)	28.07.2022		Link

EU Guidelines and Principles					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guide to Cost-Benefit Analysis of Investment Projects	EU Commission	Guide to Cost-Benefit Analysis of Investment Projects - Economic appraisal tool for Cohesion Policy 2014-2020	30.12.2014		Link

UN Guidelines and Principles					
Publication short name	Publisher	Publication official name	Publication date	German	English
Progress report Net-Zero Asset Owner Alliance	UNEP FI	Credible Ambition, Immediate Action - The first progress report of the UN-convened Net-Zero Asset Owner Alliance	20.10.2021		Link
UN PRB	UNEP FI	Principles for Responsible Banking	31.12.2019		Link
Agenda 2030	UN	Transforming our World: The 2030 Agenda for Sustainable Development (SDGs)	25.09.2015	Link	Link
Fiduciary Duties	UN PRI	Fiduciary Duty in the 21st Century	31.12.2014	Link	Link
Guide for Fixed Income Investors	UN PRI	Fixed Income Investor Guide	31.12.2014	Link	Link
UN PRI	UNEP FI	Principles for Responsible Investment	31.12.2014	Link	Link
UN Global Compact	UN	The Ten Principles of the Global Compact	31.12.2000	Link	Link
International Covenant on Civil and Political Rights (ICCPR)	UN	International Covenant on Civil and Political Rights (ICCPR)	23.03.1976	Link	Link
International Covenant on Economic, Social and Cultural Rights (ICESCR)	UN	International Covenant on Economic, Social and Cultural Rights (ICESCR)	03.01.1976	Link	Link
Universal Declaration of Human Rights	UN	Universal Declaration of Human Rights (UDHR)	10.12.1948	Link	Link

Other Guidelines and Principles					
Publication short name	Publisher	Publication official name	Publication date	German	English
Social Transformation Framework	World Benchmarking Alliance	Social Transformation Framework	22.01.2021		Link
IFC Performance Standards	International Finance Corporation	Performance Standards on Environmental and Social Sustainability	01.01.2012		Link
Diversity Charter	Diversity Charter	For Diversity in the Workplace	31.12.2006	Link	

Publications by the European Investment Bank (EIB)					
Publication short name	Publisher	Publication official name	Publication date	German	English
EIB Project Carbon Footprint Methodologies (version 11.3)	EIB	European Investment Bank (EIB) Project Carbon Footprint Methodologies - Methodologies for the assessment of project greenhouse gas emissions and emission variations	01.01.2023		Link

Biodiversity					
Publication short name	Publisher	Publication official name	Publication date	German	English
Convention on Biological Diversity	UN environment programme	Conference of the Parties to the convention on Biological Diversity: Monitoring framework for the Kunming-Montreal global biodiversity framework	18.12.2022		Link
COP15	UN environment programme	COP15: The UN Biodiversity Conference	18.12.2022		Link
Finance and Biodiversity - Overview of initiatives for financial institutions	Finance for Biodiversity Pledge	Finance and Biodiversity - Overview of initiatives for financial institutions	01.05.2022		Link
Report on biodiversity and financial stability	NGFS	Central banking and supervision in the biosphere: An agenda for action on biodiversity loss, financial risk and system instability	24.03.2022		Link
Report- Global Biodiversity Score	CDC Biodiversité	Global Biodiversity Score: Establishing an ecosystem of stakeholders to measure the biodiversity performance of human activities	01.12.2021		Link
Draft Biodiversity Framework	Convention on Biological Diversity	First Draft of the post-2020 Global Biodiversity Framework	05.07.2021		Link
Guidance on Biodiversity Target-setting	UN Finance Initiative	Guidance on Biodiversity Target-setting	30.06.2021		Link
Guide on biodiversity in the financial sector	Finance for Biodiversity Pledge	Financial Sector Guide for the Convention on Biological Diversity	01.06.2021		Link
The Economics of Biodiversity	UK Government	The Economics of Biodiversity: The Dasgupta Review	01.02.2021		Link
Biodiversity Strategy 2030 - Annex	EU Commission	Annex to the EU Biodiversity Strategy for 2030 (COM/2020/380)	20.05.2020	Link	Link
Biodiversity Strategy 2030	EU Commission	EU Biodiversity Strategy for 2030 (COM/2020/380)	20.05.2020	Link	Link

Biodiversity					
Publication short name	Publisher	Publication official name	Publication date	German	English
Biodiversity Financing	OECD	A Comprehensive Overview of Global Biodiversity Finance	30.04.2020		Link
Nature and Business	World Economic Forum	New Nature Economy Report II - The Future of Nature and Business	01.01.2020		Link
Global Assessment	IPBES	Global Assessment Report on Biodiversity and Ecosystem Services	31.12.2019		Link

Water					
Publication short name	Publisher	Publication official name	Publication date	German	English
Report on Finance and Ocean Pollution	UNEP FI	Diving Deep: Finance, Ocean Pollution and Coastal Resilience	10.03.2022		Link
EU Water Framework Directive	European Council	Consolidated text: Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy	20.11.2014		Link
Environmental quality standards in the field of water policy	European Council	Directive 2008/105/EC of the European Parliament and of the council of 16 December 2008 on environmental quality standards in the field of water policy, amending and subsequently repealing Council Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC and amending Directive 2000/60/EC of the European Parliament and of the Council	24.12.2008		Link

Deforestation					
Publication short name	Publisher	Publication official name	Publication date	German	English
Import and export of certain commodities and products associated with deforestation	EU Commission	Proposal for a regulation of the European Parliament and of the Council on the making available on the Union market as well as export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU 995/2010)	17.11.2021		Link
Annexes to 995/2010	EU Commission	Annexes to the proposal for a Regulation of the European Parliament and of the Council on the making available on the Union market as well as export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU 995/2010)	17.11.2021		Link
Proposal for Regulation (EU) 995/2010	EU Commission	Proposal of the European Parliament and of the Council on the making available on the Union market as well as export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU 995/2010)	17.11.2021	Link	Link
Minimising the risk of products connected to deforestation Part 1	EU Commission	Commission staff working document - Impact assessment on minimising the risk of deforestation and forest degradation associated with products placed on the EU market (Part 1)	17.11.2021		Link
Minimising the risk of products connected to deforestation Part 2	EU Commission	Commission staff working document - Impact assessment on minimising the risk of deforestation and forest degradation associated with products placed on the EU market (Part 2)	17.11.2021		Link
Executive Summary of the Impact Assessment Report	EU Commission	Commission staff working document - Executive Summary of the Impact Assessment Report of minimising the risk of deforestation and forest degradation associated with products placed on the EU market	17.11.2021		Link
Fitness Check on Regulation 995/2010 and (EC) 2173/2005	EU Commission	Commission staff working document - Fitness check on Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (the EU Timber Regulation) and on Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (FLEGT Regulation)	17.11.2021		Link

Deforestation					
Publication short name	Publisher	Publication official name	Publication date	German	English
Executive Summary of the Fitness Check	EU Commission	Commission staff working document - Executive Summary of the Fitness check on Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (the EU Timber Regulation)	17.11.2021		Link
FAQs - deforestation-free products	EU Commission	Questions and Answers on new rules for deforestation-free products	17.11.2021	Link	Link

Circular Economy					
Publication short name	Publisher	Publication official name	Publication date	German	English
Action Plan Circular Economy 2020	EU Commission	A new Circular Economy Action Plan for a cleaner and more competitive Europe (COM/2020/98)	11.03.2020	Link	Link
Implementation of the Circular Economy Action Plan	EU Commission	On the Implementation of the Circular Economy Action Plan (COM/2019/190)	04.03.2019	Link	Link

Climate Scenarios					
Publication short name	Publisher	Publication official name	Publication date	German	English
Note on climate risk scenarios	ECB	Macro-financial scenarios for the 2022 climate risk stress test	27.01.2022		Link
Good Practice Guide Climate Stress Testing	UNEP FI	UNEP FI's Comprehensive Good Practice Guide to Climate Stress Testing	13.12.2021		Link
Results ECB climate stress test	ECB	Occasional Paper Series - ECB economy-wide climate stress test Methodology and results	22.09.2021		Link
Climate-related risk and financial stability	ECB	Climate-related risk and financial stability	01.07.2021		Link
Data Templates	Bank of England	CBES - Data Templates	08.06.2021		Link
Guidance Exploratory Scenario	Bank of England	Guidance for participants of the 2021 Biennial Exploratory Scenario: Financial risks from climate change	08.06.2021		Link
Key elements Exploratory Scenario	Bank of England	Key elements of the 2021 Biennial Exploratory Scenario: Financial risks from climate change	08.06.2021		Link
Qualitative Questionnaire	Bank of England	CBES - Qualitative Questionnaire	08.06.2021		Link
Scenario Variable Paths	Bank of England	CBES - Scenario Variable Paths	08.06.2021		Link

Network for Greening the Financial System (NGFS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Report on climate-related litigation	NGFS	Climate-related litigation: Raising awareness about a growing source of risk	05.11.2021		Link
Progress report on climate scenario exercises	NGFS	Scenarios in Action - A progress report on global supervisory and central bank climate scenario exercises	19.10.2021		Link
NGFS Climate Scenario	NGFS	NGFS Climate Scenario for central banks and supervisors	07.06.2021		Link
Bridging Data Gaps	NGFS	Progress Report on Bridging Data Gaps	26.05.2021		Link
Dashboard Green Finance	NGFS	Dashboard on Scaling Up Green Finance	30.03.2021		Link
Sustainable Finance Market Dynamics	NGFS	Report Sustainable Finance Market Dynamics	30.03.2021		Link
Options for Central Banks	NGFS	Adapting Central Bank Operations to a Hotter World: Reviewing some Options	24.03.2021		Link

Intergovernmental Panel on Climate Change (IPCC)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Overview of all reports	IPCC	Overview of all reports	30.03.2022		Link
Climate Change 2022 - Impacts, Adaptation and Vulnerability	IPCC	AR6 Climate Change 2022 - Impacts, Adaptation and Vulnerability	28.02.2022		Link
Climate Change 2021 -The Physical Science Basis	IPCC	AR6 Climate Change 2021 - The Physical Science Basis	09.08.2021		Link
Ocean and Cryosphere in a Changing Climate	IPCC	The Ocean and Cryosphere in a Changing Climate	25.09.2019		Link
Climate Change and Land	IPCC	Climate Change and Land	08.08.2019		Link
Global warming of 1.5°C	IPCC	Global warming of 1.5°C	08.10.2018		Link

InvestEU					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft on supplementing Regulation (EU) 2021/523 - Annex	European Council	Annex to the draft supplement to Regulation (EU) 2021/523	12.07.2021	Link	Link
Draft on supplementing Regulation (EU) 2021/523	European Council	Draft on supplementing Regulation (EU) 2021/523 of the European Parliament and of the Council by setting out additional elements and detailed rules for the InvestEU Scoreboard	12.07.2021	Link	Link
Q&A InvestEU-Programm	EU Commission	Questions and answers: InvestEU Programme	09.03.2021	Link	Link
Guidance on social sustainability proofing	EU Commission	Invest EU Programme: Guidance on social sustainability proofing of investment and financing operations - Final Report	15.08.2020		Link
Sustainable Europe Investment Plan	EU Commission	Sustainable Europe Investment Plan/European Green Deal Investment Plan (COM/2020/21)	14.01.2020	Link	Link
Factsheet InvestEU 1	EU Commission	EU Budget for the Future - What is the "InvestEU" Program?	30.06.2018	Link	Link
Factsheet InvestEU 2	EU Commission	EU budget for the future - InvestEU: What will it fund?	30.06.2018	Link	Link

Publications of the Financial Stability Board (FSB)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Interim Report on climate-related risks	Financial Stability Board	Supervisory and Regulatory Approaches to Climate-related Risks: Interim Report	29.04.2022		Link
FSB Roadmap	Financial Stability Board	FSB Roadmap for Addressing Climate-Related Financial Risks	07.07.2021		Link
Report in climate-related information	Financial Stability Board	Report on Promoting Climate-Related Disclosures	07.07.2021		Link
Report on Availability of Data	Financial Stability Board	The Availability of Data with Which to Monitor and Assess Climate-Related Risks to Financial Stability	07.07.2021		Link

Other Studies and Surveys					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainable Finance Survey	adelphi, ISS ESG	European Sustainable Finance Survey	01.06.2020		Link
Sustainable Finance Survey - Annex	adelphi, ISS ESG	European Sustainable Finance Survey - Annex: Methodology	01.06.2020		Link

ESG Data					
Publication short name	Publisher	Publication official name	Publication date	German	English
Market Characteristics of ESG Ratings and Data Providers in the EU	ESMA	Outcome of ESMA Call for Evidence on Market Characteristics of ESG Rating and Data Providers in the EU	24.06.2022		Link
Consultation on the functioning of ESG rating markets	EU Commission	Targeted Consultation on the functioning of the ESG rating market in the European Union and on the consideration of the ESG factors in credit ratings	04.04.2022		Link
Consultation Document - ESG factors in credit ratings	EU Commission	Consultation Document: Targeted Consultation on the functioning of the ESG Rating market in the European Union and on the consideration of ESG Factors in credit ratings	04.04.2022		Link
Market exploration for ESG ratings	ESMA	Call for evidence: On Market Characteristics for ESG Rating Providers in the EU	11.03.2022		Link
IOSCO Final Report	IOSCO	Final Report: Environmental, Social and Governance (ESG) Ratings and Data Products Providers	23.11.2021		Link
IOSCO Consultation Paper	IOSCO	Consultation Report: Environmental, Social and Governance (ESG) Ratings and Data Products Providers	21.07.2021		Link
Study on sustainability-related ratings, data and research	EU Commission	Study on sustainability-related ratings, data and research	06.01.2021		Link

SEC Disclosure Requirements					
Publication short name	Publisher	Publication official name	Publication date	German	English
Improved disclosure about ESG Investment Practices	Securities and Exchange Commission (SEC)	Enhanced Disclosures by Certain Investment Advisers and Investment Companies about Environmental, Social, and Governance Investment Practices	25.05.2022		Link
Investment Company Names	Securities and Exchange Commission (SEC)	Investment Company Names	25.05.2022		Link
Improving climate-related disclosures	ASCG	File Number S7-10-22: The Enhancement and Standardization of Climate-Related Disclosures for Investors (Release Nos. 33-11042; 34-94478)	18.05.2022		Link
Standards for climate-related disclosures	Securities and Exchange Commission (SEC)	The Enhancement and Standardization of Climate-Related Disclosures for Investors	21.03.2022		Link

Carbon Border Adjustment Mechanism (CBAM)					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ CBAM	EU Commission	Carbon Border Adjustment Mechanism: Questions and Answers	14.07.2021		Link
Press Release CBAM	EU Commission	EU climate action: provisional agreement reached on Carbon Border Adjustment Mechanism (CBAM)	13.12.2022		Link

European Emission Trading System (EU ETS)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Provisional Deal Emission Trading System and Social Climate Fund	European Council	'Fit for 55': Council and Parliament reach provisional deal on EU emissions trading system and the Social Climate Fund	18.12.2022	Link	Link
Function of the European carbon Market	EU Commission	Report from the commission to the European Parliament and the Council on the Functioning of the European carbon market in 2021 pursuant to Articles 10(5) and 21(2) of Directive 2003/87/EC	14.12.2022		Link
Emission certificates	ESMA	Final Report - Emission allowances and associated derivatives	28.03.2022		Link
Report in the Functioning of the European Carbon Market	EU Commission	The Functioning of the European Carbon Market in 2020 pursuant to Articles 10(5) and 21(2) of Directive 2003/87/EC (as amended by Directive 2009/29/EC and Directive (EU) 2018/410)	26.10.2021		Link
2030 Climate Target	EU Commission	'Fit for 55': delivering the EU's 2030 Climate Target on the way to climate neutrality	14.07.2021	Link	Link
Amendment to Emission Trading Directive (2018/410)	European Council	Directive 2018/410 of the European Parliament and of the Council amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814	19.03.2018	Link	Link
Amendment to Emission Trading Directive (2009/29/EC)	European Council	Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community	05.06.2009	Link	Link
Emission Trading Directive (2003/87/EC)	European Council	Consolidated Version of Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC	25.10.2003	Link	Link

Packaged Retail and Insurance-based Investments Products (PRIIPs)					
Publication short name	Publisher	Publication official name	Publication date	German	English
Call for the revision of the PRIIPs Regulation	EBA	Call for advice on PRIIPs: ESA advice on the review of the PRIIPs regulation	29.04.2022		Link

ESG in the European Monetary Policy					
Publication short name	Publisher	Publication official name	Publication date	German	English
Incorporate climate change into monetary policy	ECB	ECB takes further steps to incorporate climate change into its monetary policy operations	04.07.2022		Link
Climate change and monetary policy	ECB	Occasional Paper Series - Climate change and monetary policy in the euro area	01.09.2021		Link

Greenwashing-Risks in the EU financial system					
Publication short name	Publisher	Publication official name	Publication date	German	English
Call for evidence on greenwashing	EBA, EIOPA, ESMA	ESAs Call for evidence on better understanding greenwashing	15.11.2022		Link

Risks in the EU financial system					
Publication short name	Publisher	Publication official name	Publication date	German	English
Risks and Vulnerabilities in the EU Financial System	EBA, EIOPA, ESMA	JC 2022 40 - Joint Committee Report on Risks and Vulnerabilities in the EU Financial System	12.09.2022		Link
Occasional Paper Series of climate change risk in credit ratings	ECB	Occasional Paper Series Disclosure of climate change risk in credit ratings	01.09.2022		Link

Sustainable Strategy of the German Federal Government					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainability Strategy 2021	Federal Government	German Sustainable Development Strategy - Update 2021	31.12.2021	Link	Link
Summary of Sustainability Strategy 2021	Federal Government	German Sustainable Development Strategy - Update 2021 (Summary Version)	10.03.2021	Link	Link
Sustainability Strategy 2018	Federal Government	German Sustainable Development Strategy - Update 2018	31.12.2018	Link	Link
Summary of Sustainability Strategy 2016	Federal Government	German Sustainable Development Strategy - Summary	11.01.2017		Link
Sustainability Strategy 2016	Federal Government	German Sustainable Development Strategy - New Version 2016	31.12.2016	Link	Link
Sustainability Strategy 2012	Federal Government	National Sustainability Strategy - Progress Report 2012	31.12.2012	Link	
Summary of Sustainability Strategy 2012	Federal Government	10 years of sustainability "made in Germany" - The National Strategy for Sustainable Development	30.04.2012	Link	

German Sustainable Finance-Strategy					
Publication short name	Publisher	Publication official name	Publication date	German	English
German Sustainable Finance Strategy	Federal Government	German Sustainable Finance Strategy	05.05.2021	Link	

Sustainable Finance Advisory Board Germany					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release: ESG scale	SF Advisory Board	Press release: Sustainable Finance Advisory Board develops recommendations on ESG scale	12.12.2022	Link	
Open letter ESG scale	SF Advisory Board	Open letter on the ESG scale	12.12.2022	Link	Link
Press Release Sustainability Reporting	SF Advisory Board	Press release Finance Advisory Board underlines materiality of comprehensive sustainability reporting	12.12.2022	Link	
Open letter sustainability reporting	SF Advisory Board	Open letter on sustainability reporting	12.12.2022	Link	Link
Press release on work priorities	SF Advisory Board	Press release: Sustainable Finance Advisory Board defines focus areas and begins substantive work	12.12.2022	Link	
Members and permanent observers	SF Advisory Board	Overview of the members and permanent observers of the Sustainable Finance Advisory Council of the 20th legislative period	12.12.2022	Link	
Statutes of the 20th Legislature	SF Advisory Board	Statutes of the Sustainable Finance Advisory Council of the Federal Government in the 20th Legislative Period	12.12.2022	Link	
Final Report	SF Advisory Board	Final Report of the Sustainable Finance Advisory Board	24.02.2021	Link	
Consultations	Market participants	Evaluation of the Consultations	20.06.2020	Link	
Interim Report	SF Advisory Board	Recommendations of the Sustainable Finance Advisory Board	05.03.2020	Link	
Theses	SF Advisory Board	Theses of the Sustainable Finance Advisory Board	31.10.2019	Link	

German Supply Chain Due-Diligence Law					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ	Federal Ministry of Labor and Social Affairs	Supply chain law FAQs	03.01.2023	Link	
FAQ German Supply Chain Law	Federal Office for Economic Affairs and Export Control	German Supply Chain Due-Diligence Law - FAQ according to § 10 (2) LkSG	14.10.2022	Link	
German Supply Chain Act	Federal Law Gazette	Act on Corporate Due Diligence Obligations for the Prevention of Human Right Violations in Supply Chains	16.07.2021	Link	Link
Government draft	Federal Ministry of Labor and Social Affairs	Government draft: Act on Corporate Due Diligence Obligations in Supply Chains	03.03.2021	Link	
Draft bill	Federal Ministry of Labor and Social Affairs	Draft bill: Act on Corporate Due Diligence Obligations in Supply Chains	28.02.2021	Link	
National Action Plan	Federal Government	National Action Plan for the Implementation of the UN Guiding Principles (NAP)	30.12.2019	Link	

BaFin Guidance Notice					
Publication short name	Publisher	Publication official name	Publication date	German	English
BaFin Guidance Notice	BaFin	Guidance Notice on Dealing with Sustainability Risks (Final Version)	13.01.2020	Link	Link

BaFin MaRisk					
Publication short name	Publisher	Publication official name	Publication date	German	English
MaRisk Draft	BaFin	Draft of the amendment version to the Minimum Requirements for Risk Management - MaRisk	26.09.2022	Link	

German Climate Change Acts					
Publication short name	Publisher	Publication official name	Publication date	German	English
Constitutional Complaint against the Climate Protection Law	Federal Constitutional Court	Constitutional Complaints against Climate Protection Law partially successful	29.04.2021	Link	Link
Federal Climate Protection Act (KSG)	BMU	Federal Climate Protection Act (KSG) of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	12.12.2019	Link	
Climate Protection Program 2030	BMU	Measures to achieve the 2030 Climate Protection Targets of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU)	30.09.2019	Link	

Other Laws for Strengthening the Fund Location					
Publication short name	Publisher	Publication official name	Publication date	German	English
BaFin-Consultation	BaFin	BaFin Consultation 16/2021: Amendment to the FAQ on the Distribution and Acquisition of Investment Assets under the KAGB	12.08.2021	Link	
Act to strengthen Germany as a fund location	Federal Law Gazette	Act to strengthen Germany as a fund location and for the implementation of Directive (EU) 2019/1160 amending Directives 2009/65/EC and 2011/61/EU as regards the cross-border the cross-border distribution of undertakings for collective investment (Fund Location Act - FoStoG)*	10.06.2021	Link	
Resolution	Federal Law Gazette	Resolution of the Federal Council	28.05.2021	Link	
Legislative resolution	Federal Law Gazette	Legislative resolution of the German Bundestag	07.05.2021	Link	
Resolution recommendation and report	Federal Law Gazette	Recommendation for a resolution and report of the Finance Committee (7th Committee) on the bill of the Federal Government	21.04.2021	Link	
Draft law of the Federal Government	Federal Law Gazette	Draft law of the Federal Government	17.03.2021	Link	
Statement	Federal Law Gazette	Statement of the Federal Council	05.03.2021	Link	
Draft bill	BMF	Draft bill of the Federal Ministry of Finance (BMF)	01.12.2020	Link	

Other German Publications					
Publication short name	Publisher	Publication official name	Publication date	German	English
Article	BaFin	Banks must manage climate and environmental risks better	14.12.2022	Link	
Climate Stress Tests	Association of Germany Banks	Implementation of climate stress tests in risk management - key points of the banking association with focus on medium-sized institutions	13.12.2022	Link	
FNG Special - Impact	FNG	FNG Special Impact: Strategic Future Topic for the Sustainable Investment Market	13.09.2021	Link	
Short Survey on EU Taxonomy	DRSC	Brief Survey by the German Accounting Standards Committee e.V. on the Status of Implementation in German DAX 30 Companies	30.04.2021	Link	
Impact Investments	FNG	Impact investments: a Call for (Re)orientation	31.01.2021		Link
Human Rights Indicators	Econsense	Making Human Rights measurable	21.09.2019	Link	
German Sustainability Code	DNK	The German Sustainability Code Benchmark for Sustainable Management	31.07.2017	Link	

Contacts:

Carsten Auel, CFA, CAIA

Director

Deloitte GmbH Wirtschaftsprüfungsgesellschaft

Europa-Allee 91, 60486 Frankfurt am Main, Deutschland

Phone: +49 69 75695 6426 | Mobile: +49 151 5807 1358

cauel@deloitte.de

Lisa Knob

Senior

Deloitte GmbH Wirtschaftsprüfungsgesellschaft

Europa-Allee 91, 60486 Frankfurt am Main, Deutschland

Phone: +49 69 75695 6681 | Mobile: +49 152 5793 1493

lknob@deloitte.de

Do you have any comments or requests for additions? Then please feel free to contact us at the following email address:

SFNavigator@deloitte.de

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