



Deloitte Sustainable Finance Navigator

Deloitte Sustainable Finance Navigator

About the Sustainable Finance Navigator

The field of sustainable finance is developing rapidly at both EU and international level. This dynamic is accompanied by a multitude of regulatory activities that affect almost the entire economy. With the Deloitte Sustainable Finance Navigator, we keep you up to date so you will not miss any of the numerous publications. The Sustainable Finance Navigator is updated regularly and available for download on our website.

Structure and overview

In order to ensure a clear overview, we have created categories as well as subcategories to which the various publications are assigned. For example, the EU Taxonomy category includes the subcategories EU Taxonomy Article 8, Environmental Objectives 1 and 2, and Environmental Objectives 3 to 6. We have sorted the publications chronologically within the categories in order to track the process of the topics over time. Each publication is available in English and German (subject to availability) using the link to the original document on the right.



Table of contents

| | |
|--|-----|
| EU Sustainable Finance Strategy | 4 |
| EU Taxonomy | 6 |
| EU Sustainability Reporting | 20 |
| Other Sustainability Reporting Standards | 29 |
| Sustainable Finance Disclosure Regulation (SFDR) | 35 |
| ESG Data | 43 |
| Greenwashing | 47 |
| Sustainability Regulations for Securities | 49 |
| Sustainability Regulations for Banks | 54 |
| Sustainability Regulations for Insurances | 64 |
| Sustainable Products | 69 |
| EU Sustainable Finance Instruments | 74 |
| Sustainable Supply Chain | 76 |
| Other European Regulations | 79 |
| Sustainable Financial System | 86 |
| Accounting and Reporting Standards | 91 |
| UN Guidelines and Principles | 93 |
| Other Publications | 94 |
| International Regulations | 101 |
| German Publications | 106 |



| 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 |

| Sustainable Finance Strategy | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Commission Recommendation | EU Commission | Commission Recommendation on Facilitating Finance for the Transition to a Sustainable Economy (C(2023) 3844) | 27.06.2023 | Link | Link |
| Sustainable Finance Package – Press Release | EU Commission | Sustainable Finance: Commission takes further Steps to Boost Investment for a Sustainable Future | 13.06.2023 | Link | Link |
| Sustainable Finance Package – Q&A | EU Commission | Questions and Answers on the Sustainable Finance Package | 13.06.2023 | | Link |
| Sustainable Finance – Factsheet | EU Commission | Factsheet Sustainable Finance: Investing in a Sustainable Future | 13.06.2023 | | Link |
| Sustainable Finance Framework | EU Commission | Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A Sustainable Finance Framework that works on the Ground (COM(2023) 317 final) | 13.06.2023 | Link | Link |
| Sustainable Finance Framework – Additional Information | EU Commission | Commission Staff Working Document – Enhancing the Usability of the EU Taxonomy and the Overall EU Sustainable Finance Framework – Accompanying the Document: Communication: A Sustainable Finance Framework that works on the ground (SWD(2023) 209 final) | 13.06.2023 | | Link |
| Sustainable Finance Strategy | 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 Taxonomy | | | | | |
|-------------------------|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Taxonomy and SFDR – FAQ | EU Commission | Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the EU Taxonomy Regulation and Links to the Sustainable Finance Disclosure Regulation (C(2023) 3719 final) | 12.06.2023 | Link | Link |
| 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 |
| Q&A on Art. 8 of the Taxonomy | IDW | Q&A Special Aspects of Reporting in Accordance with Art. 8 of the Taxonomy Regulation - Questions and answers | 28.08.2023 | Link | |
| DelReg amending DelReg 2021/2178 | EU Commission | Delegated Regulation (EU) amending Delegated Regulation (EU) 2021/2178 (C(2023) 3851 final) | 27.06.2023 | Link | Link |
| Annex V – Amendments | EU Commission | Annex V – Amendments to Annexes I, II, III, IV, V, VII, IX and X to Delegated Regulation (EU) 2021/2178 | 27.06.2023 | Link | Link |
| Revised Annex VI – KPIs Credit Institutions | EU Commission | Revised Annex VI – Template for the KPIs of Credit Institutions | 13.06.2023 | | Link |
| Revised Annex VII – KPIs Investment Firms | EU Commission | Revised Annex VII – Template for the KPIs of Investment Firms | 13.06.2023 | | Link |
| FAQ Article 8 Reporting | EU Commission | Commission Notice on the Interpretation and Implementation 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? | 01.01.2022 | | Link |
| Voluntary Information on Article 8 Reporting | PoSf | Platform on Sustainable Finance (PoSF) Considerations on Voluntary Information as Part of Taxonomy-eligibility Reporting | 20.12.2021 | | Link |
| EU Taxonomy Calculator | EU Commission | EU Taxonomy Calculator | 10.12.2021 | | Link |

| EU Taxonomy Article 8 | | | | | |
|-------------------------------------|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| DelReg 2021/2178 | 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 |
| DelReg 2021/2178 – Q&A | 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 | 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 – 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 – Annex 6 | EU Commission | Annex 6 – Template for the KPIs of Credit Institutions | 06.07.2021 | | Link |
| DelReg Article 8 – Annex 7 | EU Commission | Annex 7 – KPIs of Investment Firms | 06.07.2021 | Link | Link |
| DelReg Article 8 – Annex 8 | EU Commission | Annex 8 – Template for the KPIs of Investment Firms | 06.07.2021 | | Link |
| DelReg Article 8 – 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 – Working Document | EU Commission | Commission Staff Working Document – Article 8 Taxonomy Reporting | 06.07.2021 | | Link |
| DelReg Article 8 – FAQ | EU Commission | FAQ: What is the EU Taxonomy Article 8 Delegated Act and How Will it Work in Practice? | 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 | 02.06.2021 | | Link |

| EU Taxonomy Article 8 | | | | | |
|-------------------------------------|---------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |
| 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 |
| 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 |
| DelReg amending DelReg 2021/2139 | EU Commission | Delegated Regulation (EU) for Environmental Objectives 1-2 to Amend Delegated Regulation (EU) 2021/2139 Establishing Additional Technical Screening Criteria (C(2023) 3850/2) | 27.06.2023 | Link | Link |
| DelReg Annex I – Amendments | EU Commission | Annex I – Amendments to Annex I to Delegated Regulation (EU) 2021/2139 | 27.06.2023 | Link | Link |
| DelReg Annex II – Amendments | EU Commission | Annex II – Amendments to Annex II to Delegated Regulation (EU) 2021/2139 | 27.06.2023 | Link | Link |
| DelReg – FAQ | 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 Objectives | 19.12.2022 | | Link |
| PoS – Supplementary | PoSF | Platform on Sustainable Finance: Technical Working Group Supplementary: Methodology and Technical Screening Criteria | 28.11.2022 | | Link |
| Assessment of Climate Risk and Vulnerability | Umweltbundesamt | How to Perform a Robust Climate Risk and Vulnerability Assessment for EU Taxonomy Reporting? | 09.11.2022 | | Link |
| PoS – Data and Usability | PoSF | PoSF's Recommendations on Data and Usability of the EU Taxonomy | 12.10.2022 | | Link |
| EU Taxonomy Compass | EU Commission | EU Taxonomy Compass | 15.07.2022 | | Link |
| Amending DelReg – 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 | 09.03.2022 | Link | Link |
| NACE Alternate Classification Mapping | PoSF | EU Taxonomy NACE Alternate Classification Mapping | 20.12.2021 | | Link |

| Environmental Objectives 1 – 2 | | | | | |
|--------------------------------|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| DelReg 2021/2139 | 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 | EU Commission | Delegated Regulation supplementing Regulation (EU) 2020/852 (C(2021) 2800) | 04.06.2021 | Link | Link |
| DelReg – Annex 1 | EU Commission | Technical Screening Criteria for Environmental Goal 1 | 04.06.2021 | Link | Link |
| DelReg – Annex 2 | EU Commission | Technical Screening Criteria (TSC) for Environmental Goal 2 | 04.06.2021 | Link | Link |
| EU Taxonomy Compass Excel | EU Commission | EU Taxonomy Compass Excel as a Clear Presentation of the Taxonomy Alignment Criteria of the EU | 04.06.2021 | | Link |
| Draft DelReg TSC | EU Commission | Draft Delegated Act on Technical Taxonomy Criteria (Ares(2020)6979284) | 20.11.2020 | | Link |
| Draft DelReg – Annex I | EU Commission | Draft Annex I (Technical Taxonomy Criteria for Environmental Goal 1) | 20.11.2020 | | Link |
| Draft DelReg – 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 |
| DelReg amending DelReg 2020/852 | EU Commission | Delegated Regulation (EU) for Environmental Objectives 3-6 to Supplement Delegated Regulation (EU) 2020/852 of the European Parliament and of the Council by Establishing the Technical Screening Criteria (C(2023) 3851/2) | 27.06.2023 | Link | Link |
| DelReg – Annex I (Environmental Objective 3) | EU Commission | Annex I – Technical Screening Criteria Water and Marine Resources | 27.06.2023 | Link | Link |
| DelReg – Annex II (Environmental Objective 4) | EU Commission | Annex II – Technical Screening Criteria Circular Economy | 27.06.2023 | Link | Link |
| DelReg – Annex III (Environmental Objective 5) | EU Commission | Annex III – Technical Screening Criteria Pollution Prevention and Control | 27.06.2023 | Link | Link |
| DelReg – Annex IV (Environmental Objective 6) | EU Commission | Annex IV – Technical Screening Criteria Protection and Restoration of Biodiversity and Ecosystems | 27.06.2023 | Link | Link |
| PoS – Methodology and TSC | PoSF | Platform on Sustainable Finance: Technical Working Group Supplementary: Methodology and Technical Screening Criteria | 28.11.2022 | | Link |
| PoS – Methods | PoSF | Platform on Sustainable Finance: Technical Working Group Part A – Methodological report | 30.03.2022 | | Link |
| PoS – Annex | PoSF | Platform on Sustainable Finance: Technical Working Group Part B – Annex: Technical Screening Criteria | 30.03.2022 | | Link |
| PoS – Taxonomy Package | PoSF | Platform on Sustainable Finance (PoSF): Technical Working Group Taxonomy Package for Feedback August 2021 | 03.08.2021 | | Link |
| PoS – Taxonomy Package Annex | PoSF | 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 |
| PoS – Final Report | PoS | The Extended Environmental Taxonomy: Final Report on Taxonomy Extension Options Supporting a Sustainable Transition | 01.03.2022 | | Link |
| PoS – Consultation | PoS | 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 |
| DelReg 2022/1214 | 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 |
| DelReg 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 Nuclear and Gas – Press Release | 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 |
| OECD Guidelines | OECD | OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (Update) | 08.06.2023 | | Link |
| Final Report on Minimum Safeguards | PoSf | Final Report on Minimum Safeguards | 11.10.2022 | | 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 | 11.06.2022 | | Link |
| FAQ Guiding Principles | UN | FAQ about the Guiding Principles on Business and Human Rights | 30.10.2014 | | 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 |
| 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 a Regulation | 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 | Link |
| Social Commitment of EU | EU 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 | EU Council | European Social Charter (ESC) | 03.05.1996 | Link | Link |
| European Convention on Human Rights | EU 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 | EU Council | Directive (EU) 2022/2464 of the European Parliament and of the Council amending Regulation (EU) 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 |
| Approval by the EU Council | EU Council | Press Release Council gives Final Green Light to Corporate Sustainability Reporting Directive | 28.11.2022 | Link | Link |
| Adoption by EU Parliament | EU Parliament | Sustainable Economy: Parliament adopts New Reporting Rules for Multinationals | 10.11.2022 | | Link |
| Legislative Resolution | 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 | EU Council | Interinstitutional File: 2021/0104(COD) | 30.06.2022 | | Link |
| Statement of European Council | EU Council | Council adopts its Position on the Corporate Sustainability Reporting Directive (CSRD) | 18.02.2022 | | Link |
| CSRD – Draft Report | 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 |
| CSRD – Proposal | 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 |

| European Sustainability Reporting Standards (ESRS) | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Implementation Guidance Materiality Assessment | EFRAG | Implementation Guidance for the Materiality Assessment (Draft) | 23.08.2023 | | Link |
| Implementation Guidance Value Chain | EFRAG | Implementation Guidance for the Value Chain (Draft) | 23.08.2023 | | Link |
| DelReg supplementing Directive 2013/34/EU | EU Commission | Commission Delegated Regulation supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final) | 31.07.2022 | Link | Link |
| DelReg – Annex I | EU Commission | Annex I to the Commission Delegated Regulation supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final) | 31.07.2022 | Link | Link |
| DelReg – Annex I | EU Commission | Annex II to the Commission Delegated Regulation supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final) | 31.07.2022 | Link | Link |
| DelReg – Q&A | EU Commission | Questions and answers on the adoption of European Sustainability Reporting Standards | 31.07.2022 | | Link |
| Draft DelReg | EU Commission | Commission Delegated Regulation (EU) supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (Ares(2023)4009405) | 09.06.2023 | | Link |
| Draft DelReg – Annex I | EU Commission | Annex I – European Sustainability Reporting Standards (Ares(2023)4009405) | 09.06.2023 | | Link |
| Draft DelReg – Annex II | EU Commission | Annex II – Acronyms and Glossary of Terms (Ares(2023)4009405) | 09.06.2023 | | Link |
| Greater Focus on the Implementation of E1 | DRSC | Deutsches Rechnungslegungs Standards Committee e.V. (DRSC) European Commission requires EFRAG to focus more on the Implementation of Set 1 of the ESRS | 22.03.2023 | Link | |
| Opinion on the ESRS | EBA | Opinion of the European Banking Authority on the Draft European Sustainability Reporting Standards (ESRS) | 26.01.2023 | | Link |
| Overview Draft ESRS | EFRAG | Public Consultation on the First Set of Draft ESRS | 29.04.2022 | | Link |

| European Sustainability Reporting Standards (ESRS) | | | | | |
|--|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |
| 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 | 12.05.2021 | | Link |
| EU Sustainability Reporting Standard | EFRAG | Proposals for a Relevant and Dynamic EU Sustainability Reporting Standard-Setting | 19.02.2021 | | 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 |

| Sector-specific ESRS standards | | | | | |
|--|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Materiality Approach for ESRS Sector Standards | EFRAG | Materiality Approach for ESRS Sector Standards: Cover Note | 13.09.2023 | | Link |
| Draft ESRS for the Mining, Quarrying and Coal Sector | EFRAG | Working Paper in Preparation of Draft European Sustainability Reporting Standards ESRS Mining, Quarrying and Coal | 03.02.2023 | | Link |
| Oil and Gas Sector Draft ESRS | EFRAG | Oil and Gas Sector Draft ESRS (Upstream and Services + Midstream to Downstream) - Cover Note on Challenges, Open Questions and Relevant Decisions during the Drafting of the Working Papers | 24.01.2023 | | Link |

| European Sustainability Reporting Standards (ESRS) – Standards of March 2023 | | | | | |
|--|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| ESRS 1 – General Requirements | EFRAG | Draft European Sustainability Reporting Standard 1 General requirements – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS 2 – General Disclosures | EFRAG | Draft European Sustainability Reporting Standard 2 General Disclosure Requirements – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS E1 – Climate Change | EFRAG | Draft European Sustainability Reporting Standard E1 Climate Change – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS E2 – Pollution | EFRAG | Draft European Sustainability Reporting Standard E2 Pollution – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS E3 – Water and Marine Resources | EFRAG | Draft European Sustainability Reporting Standard E3 Water and Marine Resources – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS E4 – Biodiversity and Ecosystems | EFRAG | Draft European Sustainability Reporting Standard E4 Biodiversity and Ecosystems – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS E5 – Resource Use and Circular Economy | EFRAG | Draft European Sustainability Reporting Standard E5 Resource Use and Circular Economy – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS S1 – Own Workforce | EFRAG | Draft European Sustainability Reporting Standard S1 Own Workforce – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS S2 – Workers in the Value Chain | EFRAG | Draft European Sustainability Reporting Standard S2 Workers in the Value Chain – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS S3 – Affected Communities | EFRAG | Draft European Sustainability Reporting Standard S3 Affected Communities – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS S4 – Consumers and End-users | EFRAG | Draft European Sustainability Reporting Standard S4 Consumers and End-users – Basis for Conclusion | 10.03.2023 | | Link |
| ESRS G1 – Business Conduct | EFRAG | Draft European Sustainability Reporting Standard G1 Business Conduct – Basis for Conclusion | 10.03.2023 | | Link |

| European Sustainability Reporting Standards (ESRS) – Standards of November 2022 | | | | | |
|---|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Press Release | EFRAG | Press Release – EFRAG delivers the First Set of Draft ESRS to the European Commission | 23.11.2022 | | Link |
| 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 |

| European Sustainability Reporting Standards (ESRS) – Standards of November 2022 | | | | | |
|---|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |
| 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 Lists 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 Reconciliation 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 |

| 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) | 15.11.2014 | Link | Link |
| Accounting Directive | EU Commission | Directive 2013/34/EU (2013/L 182/19) | 29.06.2013 | Link | Link |

| Audit Non-Financial Statement | | | | | |
|-------------------------------|-----------|---|------------------|----------------------|---------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Draft Non-financial Reporting | 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 Wirtschaftsprüfer (IDW) EPS 991 | 24.11.2022 | Link | |
| Draft Non-financial Reporting | 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 Wirtschaftsprüfer (IDW) EPS 990 | 24.11.2022 | Link | |
| Draft Non-financial Reporting | IDW | Draft of an IDW Auditing Standard: Checking the Content of the Non-financial (group) Statement as Part of the Annual Audit, Institut der Wirtschaftsprüfer (IDW) EPS 352 | 17.08.2022 | Link | |

| Sustainability Reporting Standards | | | | | |
|---|----------------------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Global Assurance Framework for Sustainability Reporting | IOSCO | Report on International Work to Develop a Global Assurance Framework for Sustainability-related Corporate Reporting | 28.03.2023 | | Link |
| 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 |

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

| Task Force on Nature-related Financial Disclosures (TNFD) | | | | | |
|---|-----------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Recommendations of the TNFD | TNFD | Recommendations of the Taskforce on Nature-related Financial Disclosures | 19.09.2023 | Link | Link |
| v0.4 – Final Draft TNFD Framework | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 – Final Draft | 01.03.2023 | | Link |
| v0.4 – Summary TNFD Beta Framework | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 – Summary | 01.03.2023 | | Link |
| v0.4 – Implementation Guidance | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.2 – Disclosure Implementation Guidance | 01.03.2023 | | Link |
| v0.4 – Implementation Guidance for Financial Institutions | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.4 – Additional Draft Disclosure Guidance for Financial Institutions | 01.03.2023 | | Link |
| v0.4 – Annex 4.3 Metrics | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.3 – Disclosure Metrics Annexes | 01.03.2023 | | Link |
| v0.4 – Annex 4.6 Guidance on LEAP | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.6 – Guidance on LEAP: Methods for Assessing Nature-related Risks | 01.03.2023 | | Link |
| v0.4 – Annex 4.9 Stakeholder | TNFD | The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.9 – Draft Guidance on Engagement with Affected Stakeholders | 01.03.2023 | | Link |
| v0.4 – Annex 4.10 Scenario Analysis | TNFD | Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.10 – Additional Guidance on Scenario Analysis | 01.03.2023 | | Link |
| 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 Beta v0.3 | 01.11.2022 | | Link |

| Task Force on Nature-related Financial Disclosures (TNFD) | | | | | |
|---|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| v0.3 – Additional Guidance | TNFD | Additional Guidance for the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3 | 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 Beta v0.3 | 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 |
| 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 |

| Task Force on Nature-related Financial Disclosures (TNFD) | | | | | |
|---|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Policy Paper on the TNFD | TNFD | Policy paper – G7 Finance Ministers and Central Bank Governors Communiqué | 05.06.2021 | | Link |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| Sustainable Finance Disclosure Regulation (SFDR) | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Consultation on the Implementation of the SFDR | EU Commission | Targeted Consultation on the Implementation of the Sustainable Finance Disclosures Regulation (SFDR) | 14.09.2023 | | Link |
| BaFin FAQ | BaFin | Questions and Answers on the EU Disclosure Regulation | 11.07.2023 | Link | |
| BaFin Factsheet SFDR | BaFin | Consultation 08/2023 – Information Sheet on the Application of the Allocation Approach by Life Insurance Companies in the Strict Sense and Pension Funds in the Context of the SFDR | 26.04.2023 | Link | |
| Q&As on the Interpretation of the SFDR | EU Commission | Annex I – Answers from the EU Commission to Questions from ESAs on the Interpretation of Regulation (EU) 2019/2088 | 14.04.2023 | | Link |
| Queries Related to the Interpretation of SFDR | ESAs | List of Additional SFDR Queries requiring the Interpretation of Union law | 09.09.2022 | | Link |
| Q&A on the SFDR | EU Commission | 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 |
| 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 from ESAs | ESAs | Priority Issues 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 |
| Consolidated Text Reg 2019/2088 | 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 |
| Position Paper Sustainable Investments | EU Council | European Council Position Paper on establishing a Framework to facilitate Sustainable Investment and amending Regulation (EU) 2019/2088 | 16.04.2020 | | Link |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)



| Sustainable Finance Disclosure Regulation (SFDR) | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| SFDR – Regulatory Technical Standards | | | | | |
|--|------------------------------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Report on the Extent of Voluntary Disclosure of PAIs | ESAs | 2023 Joint ESAs Report on the Extent of Voluntary Disclosure of Principal Adverse Impacts under SFDR | 28.09.2023 | | Link |
| Q&A BaFin | BaFin | EU-Disclosure Regulation: BaFin extends Questions and Answers | 11.07.2023 | Link | |
| Guidance on the Application of the Template for Art. 8 | BaFin | Guidance on the Application of the Template on Art. 8 SFDR from Annex II of the RTS | 11.07.2023 | Link | |
| Guidance on the Application of the Template for Art. 9 | BaFin | Guidance on the Application of the Template on Art. 9 SFDR from Annex III of the RTS | 11.07.2023 | Link | |
| Update BaFin FAQ | BaFin | Update of Questions and Answers on the EU Disclosure Regulation | 11.07.2023 | Link | |
| Response to the Joint ESAs Consultation on SFDR RTS | EU Platform on Sustainable Finance | Platform Briefing on SFDR and Summary of its Response to the Joint ESAs Consultation on SFDR RTS | 04.07.2023 | | Link |
| Consolidated Q&As | ESAs | JC 2023 18 – Consolidated Questions and Answers (Q&A) on the SFDR (Regulation (EU) 2019/2088) and the SFDR Delegated Regulation (Commission Delegated Regulation (EU) 2022/1288) | 17.05.2023 | | Link |
| Proposal to Revise the RTS (2022/1288) | ESAs | JC 2023 09 – Proposal to revise the RTS (2022/1288) regarding PAI and Financial Product Disclosures | 12.04.2023 | | Link |
| BVI Response on Nuclear and Gas | BVI | BVI requests Practical Implementation of the Information Requirements on Taxonomy-aligned Investments in Fossil Gas and Nuclear Energy | 20.02.2023 | Link | |
| DelReg (EU) 2023/363 | EU Commission | Commission Delegated Regulation (EU) 2023/363 amending and correcting the Regulatory Technical Standards laid down in Delegated Regulation (EU) 2022/1288 | 17.02.2023 | Link | Link |
| CSSF Data Collection | CSSF | Commission de Surveillance du Secteur Financier (CSSF) SFDR Data Collection Exercise for Investment Fund Managers (IFMs) on Regulatory Requirements in Relation to Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (SFDR) | 01.02.2023 | | Link |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| SFDR – Regulatory Technical Standards | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| PAI Word Template | ESAs | Principal Adverse Impact and Product Templates for the Sustainable Finance Disclosure Regulation | 31.01.2023 | | Link |
| 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 |
| Q&A on the SFDR | ESAs | 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 | ESAs | 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 | ESAs | 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 |
| SFDR PAI Disclosure | ESAs | 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 | ESAs | JC 2022 23 Clarifications on the ESA's Draft RTS under SFDR | 02.06.2022 | | Link |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| SFDR – Regulatory Technical Standards | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| SFDR Queries to the Commission | ESAs | 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 |
| 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 |
| Final Report JC 2021 50 | ESAs | JC 2021 50 Final Report on draft RTS | 22.10.2021 | | Link |
| Letter | EU Commission | Information regarding Regulatory Technical Standards under the Sustainable Finance Disclosure Regulation 2019/2088 (Ares(2021)4439157) | 08.07.2021 | | Link |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| SFDR – Regulatory Technical Standards | | | | | |
|--|---------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 | ESAs | Outline of CP and Context of Hearing | 29.04.2021 | | Link |
| Response Form | ESAs | 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 |
| ESA Consultation | ESAs | Responses on the ESA Consultation | 30.09.2020 | | Link |
| 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 |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| SFDR Audit | | | | | |
|---------------------------------------|-----------|--|------------------|----------------------|---------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| IDW FAQ SFDR | IDW | IDW Practice Note 1/2023 n.F. | 23.08.2023 | Link | |
| Guidance from BaFin on the SFDR Audit | IDW | BaFin's Guidance on Examining Compliance with the EU Disclosure Regulation – Expansion to Art. 10 and 13 | 07.07.2023 | Link | |
| IDW Practice Note | IDW | IDW Practice Note: Audit of Compliance with the Requirements under Articles 3 to 13 of Regulation (EU) 2019/2088 (SFDR) and Articles 5 to 7 of Regulation (EU) 2020/852 (EU Taxonomy) taking into Account the Requirements of Delegated Regulation (EU) 2022/1288 (IDW Practice Note 1/2023) | 05.04.2023 | Link | |
| IDW FAQ SFDR | IDW | IDW FAQ EU Disclosure Regulation | 02.09.2022 | Link | |
| Audit of the SFDR | BaFin | Review of Compliance with the EU Disclosure Regulation (2022/0671253) in Relation to 2021/2590773 | 09.06.2022 | Link | |
| Practice Note | IDW | IDW Practice Note: IDW pushes Fight Against Greenwashing | 04.11.2021 | Link | |
| SFDR Audit | BaFin | Verification of Compliance with the Requirements of the EU Disclosure and Taxonomy Regulation (2021/2590773) | 30.06.2021 | Link | |

Deloitte Sustainable Finance Navigator

Sustainable Finance Disclosure Regulation (SFDR)

| Fund Names | | | | | |
|---|-----------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| AMF Position Paper | AMF | Position Paper from the AMF: Proposal for Minimum Environmental Standards for Financial Products belonging to the Art. 9 and 8 Categories of SFDR | 10.02.2023 | | Link |
| Consultation Paper on ESG-related Terms in Fund Names | ESMA | Consultation Paper on ESG or Sustainability-related Terms in Fund Names (ESMA34-472-405) | 23.01.2023 | | Link |
| Consultation Paper on Guidelines on ESG Funds' Names | ESMA | Consultation Paper on Guidelines on Funds' Names using ESG or Sustainability-related Terms (ESMA34-472-373) | 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 |
| Guideline for Sustainable Investment Funds | BaFin | BaFin Consultation 13/2021: Guideline for Sustainable Investment Funds | 02.08.2021 | Link | |

| European Single Access Point (ESAP) | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Press Release | EU Parliament | Deal Struck on Easier Access to Information Relevant for Investors | 23.05.2023 | | Link |
| Report on the Proposal | EU Parliament | Report on the Proposal for a Regulation Establishing a European ESAP Providing Centralised Access to Publicly Available Information on Sustainability (A9-0026/2023) | 07.02.2023 | | Link |
| Draft Report | EU Parliament | Draft Report on the Proposal for a Regulation Establishing a European ESAP Providing Centralised Access to Publicly Available Information on Sustainability (2021/0378(COD)) | 28.09.2022 | | Link |
| Proposal 1 on the Establishment of the ESAP | EU 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 (2021/0378 (COD)) | 27.06.2022 | | Link |
| Proposal 2 on the Establishment of the ESAP | EU 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 (2021/0378 (COD)) | 27.06.2022 | | Link |
| Proposal 3 on the Establishment of the ESAP | EU 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 (2021/0378 (COD)) | 27.06.2022 | | Link |
| DRSC Briefing Paper | DRSC | DRSC Briefing Paper on Setting up a European Single Access Point: European Single Access Point (ESAP) – Digitization and Centralization of Access to European Company Data | 19.01.2022 | 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 (COM(2021) 723 final) | 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 (COM(2021) 723 final) | 25.11.2021 | | Link |

| European Single Access Point (ESAP) | | | | | |
|--|---------------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 Publicity disclosed by Companies. First Action of the Capital Markets Union Action Plan. | 20.01.2021 | | Link |

| ESG Ratings | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Proposal Regulation ESG Rating | EU Commission | Proposal for a Regulation of the European Parliament and of the Council on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities (COM(2023) 314 final) | 07.07.2023 | Link | Link |
| Annexes Regulation ESG Rating | EU Commission | Annex I – Information to be provided in the Application for Authorisation, Annex II – Organisational Requirements and Annex III – Disclosure Requirements (COM(2023) 314 final) | 07.07.2023 | Link | Link |
| Impact Assessment Report ESG Rating | EU Commission | Commission Staff Working Document – Impact Assessment Report – Accompanying the Proposal for a Regulation of the European Parliament and of the Council on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities | 13.06.2023 | | Link |
| Report on Climate-related Data | Eurosif | Eurosif Report on Climate-related Data: The Investors' Perspective | 11.05.2023 | | Link |
| 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 |

| European ESG Template (EET) | | | | | |
|---|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Explanation of the European ESG Template EET V1.1.1 | FinDatEx | EET V1.1 & EET V1.1.1: Introduction of Main Changes | 01.02.2023 | | Link |
| 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 |
| Explanation of the European ESG Template EET V1.1 | FinDatEx | EET V1.1: Introduction of Main Changes | 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 | Bankenverband | Supplementary Document to Issuer Information E01 – 22.02.2022 from WM Datenservice | 22.02.2022 | Link | |

| Greenwashing | | | | | |
|--------------------------------------|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Progress Report on Greenwashing | EIOPA | Advice to the European Commission on Greenwashing – Progress Report (EIOPA-BoS-23/157) | 01.06.2023 | | Link |
| Progress Report on Greenwashing | EBA | EBA Progress Report on Greenwashing Monitoring and Supervision (EBA/REP/2023/16) | 31.05.2023 | | Link |
| Progress Report on Greenwashing | ESMA | Progress Report on Greenwashing – Input on “Greenwashing Risks and the Supervision of Sustainable Finance Policies” (ESMA30-1668416927-2498) | 31.05.2023 | | Link |
| Press Release on Consumer Protection | EU Commission | Consumer Protection: Enabling Sustainable Purchasing Decisions and Ending Greenwashing | 22.03.2023 | Link | Link |
| Green Claims Directive | EU Commission | Proposal for a Directive on Substantiation and Communication of Explicit Environmental Claims (2023/0085 (COD)) | 22.03.2023 | Link | Link |
| Advices for Defining Greenwashing | ESMA | Advice to ESMA – SMSG Advice to ESMA on Additional Questions relating to Greenwashing (ESMA22-106-4551) | 16.03.2023 | | Link |
| ESMA Report | ESMA | ESMA Report on Trends, Risks and Vulnerabilities (TRV), No. 1, 2023 | 09.02.2023 | | Link |
| Call for Evidence on Greenwashing | ESAs | ESAs Call for Evidence on Better Understanding Greenwashing | 15.11.2022 | | Link |

| Directive on Empowering Consumers for the Green Transition | | | | | |
|--|----------------------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Agreement of EU Council and Parliament | EU Council | Council and Parliament reach Provisional Agreement to Empower Consumers for the Green Transition | 19.09.2023 | | Link |
| Amendments adopted by the Parliament | EU Parliament | Empowering Consumers for the Green Transition: Amendments adopted by the European Parliament on 11 May 2023 on the Proposal for a Directive of the European Parliament and of the Council | 11.05.2023 | Link | Link |
| Executive Summary of the Impact Assessment | EU Commission | Commission Staff Working Document - Executive Summary of the Impact Assessment Report accompanying the Document: Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU | 30.03.2022 | Link | Link |
| Impact Assessment | EU Commission | Commission Staff Working Document - Impact Assessment Report accompanying the Document: Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU | 30.03.2022 | | Link |
| Proposal for a Directive | EU Commission | Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU as regards Empowering Consumers for the Green Transition through Better Protection Against Unfair Practices and Better Information | 30.03.2022 | Link | Link |
| Preparatory Study | EU Commission | Preparatory Study to gather Evidence on Ways to Empower Consumers to play an Active Role in the Green Transition | 01.10.2021 | | Link |
| Annexes | EU Commission | Preparatory Study to gather Evidence on Ways to Empower Consumers to play an Active Role in the Green Transition - Annexes | 01.10.2021 | | Link |
| Directive on Consumer Rights | EU Commission | Directive 2011/83/EU of the European Parliament and of the Council on Consumer Rights, amending Directive 93/13/EEC and Directive 1999/44/EC and repealing Directive 85/577/EEC and Directive 97/7/EC | 25.10.2011 | Link | Link |
| Directive on Unfair Commercial Practices | EU Council & EU Parliament | Directive 2005/29/EC of the European Parliament and of the Council concerning Unfair Business-to-consumer Commercial Practices in the Internal Market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC and Regulation (EC) No 2006/2004 | 11.05.2005 | Link | Link |

| EU Markets in Financial Instruments Directive (MiFID II) | | | | | |
|--|-----------------------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Supervisory Action on MiFID II | ESMA | ESMA to launch Common Supervisory Action on MiFID II Sustainability Requirements | 03.10.2023 | | Link |
| Guidance on the Definition of Advice | ESMA | ESMA updates its Guidance on the Definition of Advice in a Supervisory Briefing | 11.07.2023 | | Link |
| MiFID II – Product Governance | ESMA | Final Report – Guidelines on MiFID II Product Governance Requirements | 27.03.2023 | | Link |
| Implementation Delegation Directive | Federal Ministry of Justice | Regulation Implementing the Delegation Directive (2021/1269) in Germany | 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 |
| 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 |
| 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 |

| EU Markets in Financial Instruments Directive (MiFID II) | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |
| Draft MiFID II – Product Governance | 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 – Organizational Requirements | 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 – Organizational Requirements Annex | EU Commission | Annex to the Commission Delegated Regulation (C/2021/2618) | 21.04.2021 | Link | Link |
| Draft Review MiFID II – Integration of Sustainability Factors, Risks and Preferences | 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 – Integration of Sustainability Factors and Preferences | 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 |
| DelDirective 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 |
| Q&A Application of AIFMD | ESMA | Questions and Answers on the Application of the AIFMD (ESMA34-32-352) | 10.03.2023 | | Link |
| Report on Liquidity Risk Management & Supervisory Report of Loans | EU Parliament | Report on the Proposal for a Directive of the Directives 2011/61/EU and 2009/65/EC as regards Delegation Arrangements, Liquidity Risk Management, Supervisory Reporting, [...] (COM(2021)0721 – C9-0439/2021 – 2021/0376(COD)) | 02.02.2023 | | Link |
| Liquidity Risk Management & Supervisory Reporting for Loans | EU Parliament | Proposal for amending Directives 2011/61/EU and 2009/65/EC as regards Delegation Arrangements, Liquidity Risk Management, Supervisory Reporting, Provision of Depositary and Custody Services and Loan Origination by Alternative Investment Funds (2021/0376) | 25.11.2021 | | 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 |
| 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) | 14.06.2021 | | 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 DelDirective 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) | 30.04.2019 | | 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 |
| Sustainable Finance Timeline | ESMA | Sustainable Finance Implementation Timeline for SFDR, TR, CSRD, MiFID, IDD, UCITS, AIFMD | 03.08.2023 | | Link |
| Revised Legal Framework for ELTIF | EU Council | Capital Markets Union: Council adopts Revised Legal Framework for European long-term Investment Funds | 07.03.2023 | Link | |
| ELTIF (European Long-Term Investment Fund) | EU Council | Proposal for a Regulation amending Regulation (EU) 2015/760 (2021/0377(COD)) | 07.12.2022 | | Link |
| 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 |
| 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 |
| 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 |
| Q&A zu ESG Pillar 3 – Template 7 | EBA | Q&A zu ESG Pillar 3 - Template 7 - Adapted Activities and Enabling Activities in Climate Change Adaptation | 22.09.2023 | | Link |
| 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 XL | EBA | Annex XL – Instructions for Disclosure of ESG Risks | 24.01.2022 | | Link |
| ESG Disclosures in the EU | 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 |
| EBA Pillar III – Consultation | 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 |
| Consultation on Templates and Guidance for Climate Risk Scenario Analysis | EBA | The EBA consults on Draft Templates and Template Guidance to prepare its one-off Fit-for-55 Climate Risk Scenario Analysis | 20.07.2023 | | Link |
| Resilience to Stress | ESAs | Assessment of the Financial System's Resilience to Stress in the Transition to the EU's 2030 Goals for the Reduction of Greenhouse Gas Emissions | 08.03.2023 | | Link |
| 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 |
| Climate Impact Portfolios | ECB | Press release: ECB starts disclosing Climate Impact of Portfolios on Road to Paris-alignment | 23.03.2023 | | Link |
| Climate-related Statistical Indicators | ECB | Towards Climate-related Statistical Indicators | 24.01.2023 | | Link |
| Press Release on Climate Risk | ECB | Press Release: ECB sets Deadlines for Banks to Deal with Climate Risks | 02.11.2022 | | Link |
| Walking the Talk | ECB | Walking the talk – Banks gearing up to Manage Risks from Climate Change and Environmental Degradation | 02.11.2022 | | Link |
| 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 |
| Incorporate Climate Change into Monetary Policy | ECB | ECB takes further Steps to Incorporate Climate Change into its Monetary Policy Operations | 04.07.2022 | | 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 |
| Note on Climate Risk Scenarios | ECB | Macro-financial Scenarios for the 2022 Climate Risk Stress Test | 27.01.2022 | | Link |
| Climate Change and Monetary Policy | ECB | Occasional Paper Series – Climate Change and Monetary Policy in the Euro Area | 01.09.2021 | | Link |

| Publications of the European Central Bank (ECB) | | | | | |
|--|-----------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| ECB Climate Risk Stress Test | ECB | Climate Risk Stress Test SSM Stress Test 2022 | 18.10.2021 | | Link |
| Results ECB Climate Stress Test | ECB | Occasional Paper Series – ECB Economy-wide Climate Stress Test Methodology and Results | 22.09.2021 | | Link |
| Detailed Roadmap | ECB | Detailed Roadmap of Climate Change-related Actions | 08.07.2021 | | Link |
| Climate-related Risk and Financial Stability | ECB | Climate-related Risk and Financial Stability | 01.07.2021 | | 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 |
| Management and Supervision of Climate-related Risks | BCBS | Principles for the Effective Management and Supervision of Climate-related Financial Risks | 15.06.2022 | | Link |
| Consultation: Management and Supervision of Climate-related Risks | BCBS | Consultative Document: 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 |

| 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 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 |
| 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 |

| Solvency and IDD | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Guidance on Sustainability Preferences under the IDD | EU Commission | 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 |
| 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 |
| 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 |

| Solvency and IDD | | | | | |
|---|---------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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) | 02.12.2020 | | 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 | 30.08.2020 | | 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 |
| 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) | 30.04.2019 | | 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 |
| Tools for Climate Change Risks | EIOPA | Open-source Tools for the Modelling and Management of Climate Change Risks | 25.05.2023 | | Link |
| Factsheet Green Investments | EIOPA | Insurers Green Investments – Factsheet Green Investments 2023 | 01.03.2023 | | Link |
| Prudential Treatment of Sustainability Risks | EIOPA | Discussion Paper: Prudential Treatment of Sustainability Risks | 29.11.2022 | | Link |
| Feedback on Consultation of Climate Scenarios | EIOPA | Feedback Statement on the Consultation of Climate Scenarios in ORSA | 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 | Dashboard on Insurance Protection Gap for Natural Catastrophes | 04.12.2020 | | Link |
| Pilot Dashboard in a Nutshell | EIOPA | The Pilot Dashboard on Insurance Protection Gap 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 |

| Climate Risks in the Insurance Sector | | | | | |
|--|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 |

| Packaged Retail and Insurance-based Investments Products (PRIIPs) | | | | | |
|---|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Consolidated Q&As | ESAs | JC 2023 22 – Consolidated Q&As on the PRIIPs Key Information Document (KID) | 17.05.2023 | | Link |
| Call for the Revision of the PRIIPs Regulation | ESAs | Call for Advice on PRIIPs: ESA Advice on the Review of the PRIIPs Regulation | 29.04.2022 | | Link |

| Sustainable Securitisations | | | | | |
|--|-----------------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Final Report JC 2023 13 | ESAs | JC 2023 13 Final Report: STS Securitisations-related Sustainability Disclosures | 24.04.2023 | | Link |
| Disclosure on Climate Change for Structured Finance Products | EBA, EIOPA, ESMA, ECB | Joint ESAs-ECB Statement on Disclosure on Climate Change for Structured Finance Products | 13.03.2023 | | Link |
| Consultation Paper STS Securitizations | ESAs | 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 |

| EU Green Bond Standard | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Proposal for a Regulation on European Green Bonds | EU Parliament | European Parliament Legislative Resolution of 5 October 2023 on the Proposal for a Regulation of the European Parliament and of the Council on European Green Bonds (COM(2021)0391 – C9-0311/2021 – 2021/0191(COD)) | 05.10.2023 | | Link |
| Agreement reached on EU Green Bonds | BVI | Details of the Agreement Reached by EU Lawmakers on "EU Green Bonds" | 06.03.2023 | Link | |
| Press Release | EU Council | Sustainable Finance: Provision Agreement reached on European Green Bonds | 28.02.2023 | | Link |
| Press Release | EU Parliament | Legislators Strike Deal on a New Standard to Fight Greenwashing in the Bond Markets | 28.02.2023 | | Link |
| Mandate on negotiations on European Green Bonds | EU 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 | EU 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 | EU Council | European Parliament and Council Regulation on European Green Bonds – Negotiating Mandate with the European Parliament: Statement by the Commission | 08.04.2022 | | Link |
| Briefing | EU Parliament | European Green Bonds: A Standard for Europe, Open to the World | 01.01.2022 | | 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 |

| EU Green Bond Standard | | | | | |
|-------------------------------------|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 | EU Commission | Targeted Consultation Document Establishment of an EU Green Bond Standard | 12.06.2020 | | Link |
| User Guide | TEG | User Guide TEG Proposal for an EU Green Bond Standard | 09.03.2020 | | Link |
| 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 |
| Guidance on Blue Bonds | ICMA | Bonds to Finance the Sustainable Blue Economy: A Practitioner’s Guide | 06.09.2023 | | Link |
| 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 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 |

| Principles of the Loan Market Association | | | | | |
|---|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Green Loan Principles | ICMA | Green Loan Principles – Supporting Environmentally Sustainable Economic Activity | 28.06.2021 | | Link |
| Social Loan Principles | LMA | Social Loan Principles – Support of Economic Activity that reduces Social Problems | 13.04.2021 | | Link |
| Sustainability Linked Loan Principles | LMA | Sustainability Linked Loan Principles – Supporting Environmentally and Socially Sustainable Economic Activity | 05.05.2020 | | Link |

| EU Climate Benchmark | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Benchmark Regulation: Scope of Application | EU Commission | Report from the Commission to the European Parliament and the Council on the Scope of Regulation (EU) 2016/1011, in Particular with Respect to the Continued Use by Supervised Entities of Third-country Benchmarks and on Potential Shortcomings of the Current Framework | 14.07.2023 | Link | Link |
| Q&A on Benchmarks Regulations | ESMA | Questions and Answers on the Benchmarks Regulation (BMR) – Version 26 | 31.03.2023 | | Link |
| Call for Evidence | EU Commission | Call for Evidence: For an Initiative (Without an Impact Assessment) | 01.03.2023 | Link | 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 | 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 v. 4 | 31.03.2021 | | Link |
| Technical Report 3.0 | EU Commission | Development of EU Ecolabel Criteria for Retail Financial Products v. 3 | 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 v. 2 | 30.12.2019 | | Link |
| Technical Report 1.0 | EU Commission | Development of EU Ecolabel Criteria for Retail Financial Products v. 1 | 31.03.2019 | | Link |

| Corporate Sustainability Due-Diligence Directive (CSDDD) | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Position of the European Parliament | EU Parliament | Amendments on the Proposal for a Directive of the European Parliament and of the Council on CSDDD and amending Directive (EU) 2019/1937 (COM(2022)0071 – C9-0050/2022 – 2022/0051(COD)) | 01.06.2023 | Link | Link |
| Report on proposal CSDDD | EU Parliament | Report on the Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (COM(2022)0071 – C9-0050/2022 – 2022/0051(COD)) | 08.05.2023 | | Link |
| Press Release: Council adopts Position | EU Council | Press Release: Council adopts Position on Due Diligence Rules for Large Companies | 01.12.2022 | Link | Link |
| Position EU Council on the CSDDD | EU 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 | EU 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 | EU 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 |

| Deforestation-free Supply Chain | | | | | |
|---|----------------------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Regulation on Products Associated with Deforestation and Forest Degradation | EU Council & EU Parliament | Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union Market and the Export from the Union of Certain Commodities and Products Associated with Deforestation and Forest Degradation and Repealing Regulation (EU) No 995/2010 | 09.06.2023 | Link | Link |
| 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 Assesment 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 Dokument – Impact Assesment 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 Assesment Report | EU Commission | Commission staff Working Dokument – 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 |

| Deforestation-free Supply Chain | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Fitness Check on Regulation 995/2010 and (EC) 2173/2005 | EU Commission | Commission staff Working Dokument – Fitness check on Regulation (EU) 995/2010 laying down the Obligations of Operators who place Timber and Timber Products on the Market (the EU Timber Regulation) and on Regulation (EC) 2173/2005 on the Establishment of a FLEGT Licensing Scheme for Imports of Timber into the European Community (FLEGT Regulation) | 17.11.2021 | | Link |
| Executive Summary of the Fitness Check | EU Commission | Commission staff Working Document – Executive Summary of the Fitness Check on Regulation (EU) 995/2010 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 |
| Obligations of Operators who place Timber and Timber Products on the Market | EU Commission | Regulation (EU) 995/2010 of the European Parliament and of the Council laying down the Obligations of Operators who place Timber and Timber Products on the Market | 12.11.2010 | Link | Link |
| Licensing Scheme for Imports of Timber into the EU | EU Commission | Council Regulation (EC) 2173/2005 on the Establishment of a FLEGT licensing Scheme for Imports of Timber into the European Community | 30.12.2005 | Link | Link |

| EU Green Deal | | | | | |
|--|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Facilitating Finance for the Transition to a Sustainable Economy | EU Commission | Commission Recommendation (EU) 2023/1425 of 27 June 2023 on Facilitating Finance for the Transition to a Sustainable Economy | 07.07.2023 | Link | Link |
| Press Release: Proposal Net Zero Industry Act | EU Commission | Press Release of Net-Zero Industry Act: Making the EU the Home of Clean Technologies Manufacturing and Green Jobs | 16.03.2023 | | Link |
| Proposal Net Zero Industry Act | EU Commission | Proposal for a Regulation of the European Parliament and of the Council on Establishing a Framework of Measures for Strengthening Europe’s Net-zero Technology Products Manufacturing Ecosystem (Net Zero Industry Act) (COM(2023) 161 final) | 16.03.2023 | | Link |
| Proposal Net Zero Industry Act – Annex | EU Commission | Annex to the Proposal for a Regulation of the European Parliament and of the Council on Establishing a Framework of Measures for Strengthening Europe’s Net-Zero Technology Products Manufacturing Ecosystem (Net Zero Industry Act) | 16.03.2023 | | Link |
| Energy Performance on Buildings | EU Parliament | Energy Performance on Buildings (Recast) Amendments Adopted by the European Parliament on the Proposal for a Directive on the Energy Performance of Buildings COM(2023)0068 | 14.03.2023 | | Link |
| Industrial Plan for Net-Zero Age | EU Commission | Communication: A Green Deal Industrial Plan for the Net-Zero Age | 01.02.2023 | | Link |
| 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 | EU 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 |

| EU Green Deal | | | | | |
|----------------------------------|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Proposal European Climate Law | EU 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 |

| Fit for 55 | | | | | |
|----------------------------|------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Fit for 55 | EU Council | Fit for 55: the EU Plan for the Green Transition | 25.04.2023 | Link | Link |
| Press Release "Fit for 55" | EU Council | Fit for 55': Council adopts Key Pieces of Legislation Delivering on 2030 Climate Targets | 25.04.2023 | | Link |

| European Emission Trading System (EU ETS) | | | | | |
|--|---------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Regulation 2023/957 | EU Commission | Regulation (EU) 2023/957 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types | 16.05.2023 | Link | Link |
| Directive 2023/959 | EU Commission | Directive (EU) 2023/959 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system | 16.05.2023 | Link | Link |
| Provisional Deal Emission Trading System and Social Climate Fund | EU 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) | EU 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) | EU 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 |

| European Emission Trading System (EU ETS) | | | | | |
|---|------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Emission Trading Directive (2003/87/EC) | EU 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 |

| Carbon Border Adjustment Mechanism (CBAM) | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Implementing Regulation 2023/1773 | EU Commission | Commission Implementing Regulation (EU) 2023/1773 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period | 15.09.2023 | Link | Link |
| Implementing Regulation – Annex | EU Commission | Annex to the Commission Implementing Regulation (EU) 2023/1773 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period | 15.09.2023 | Link | Link |
| Regulation 2023/956 | EU Commission | Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism | 16.05.2023 | Link | Link |
| Resolution on Proposal Regulation | EU Commission | European Parliament Legislative Resolution of 18 April 2023 on the Proposal for a Regulation of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (COM(2021)0564 – C9-0328/2021 – 2021/0214(COD)) | 18.04.2023 | Link | Link |
| Press Release CBAM | EU Commission | EU Climate Action: Provisional Agreement reached on Carbon Border Adjustment Mechanism (CBAM) | 13.12.2022 | | Link |
| FAQ CBAM | EU Commission | Carbon Border Adjustment Mechanism: Questions and Answers | 14.07.2021 | | Link |
| Proposal Regulation CBAM | EU Commission | Proposal for a Regulation of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism | 14.07.2021 | | Link |

| InvestEU | | | | | |
|---|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| DelReg 2021/1702 | EU Commission | Commission Delegated Regulation (EU) 2021/1702 of 12 July 2021 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 | 24.09.2021 | Link | Link |
| Draft on supplementing Regulation (EU) 2021/523 – Annex | EU Council | Annex to the Draft Supplement to Regulation (EU) 2021/523 | 12.07.2021 | Link | Link |
| Draft on supplementing Regulation (EU) 2021/523 | EU 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 Program | 09.03.2021 | Link | Link |
| Guidance on Social Sustainability Proofing | EU Commission | Invest EU Program: 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 |

| Network for Greening the Financial System (NGFS) | | | | | |
|--|-----------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Guide on Nature-related Financial Risks | NGFS | Nature-related Financial Risks: a Conceptual Framework to guide Action by Central Banks and Supervisors | 06.09.2023 | | Link |
| 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 |

| 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 |

| 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 |

| 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 | ESAs | 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 |

| Climate Scenarios | | | | | |
|--|-----------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Good Practice Guide Climate Stress Testing | UNEP FI | UNEP FI's Comprehensive Good Practice Guide to Climate Stress Testing | 13.12.2021 | | 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 |

| Partnership for Carbon Accounting Financials | | | | | |
|---|------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| GHG Emissions in Real Estate | PCAF | Accounting and Reporting of GHG Emissions from Real Estate Operations | 01.03.2023 | | Link |
| 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 |

| Partnership for Biodiversity Accounting Financials | | | | | |
|---|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| PBAF Assessment of Dependencies on Ecosystem Services | PBAF | Taking Biodiversity into Account: PBAF Standard v2023 – Assessment of Dependencies on Ecosystem Services | 05.07.2023 | | Link |
| PBAF Standard v 2022 – Biodiversity Footprinting | PBAF | Taking Biodiversity into Account: PBAF Standard v 2022 Biodiversity Impact Assessment – Footprinting | 14.06.2022 | | Link |
| PBAF Standard v 2022 – Overview of Approaches | PBAF | Taking Biodiversity into Account: PBAF Standard v 2022 Biodiversity Impact Assessment – Overview of Approaches | 14.06.2022 | | Link |
| PBAF Standard v 2022 – Q&A | PBAF | PBAF Q&A: Introduction to Biodiversity Impact Assessment | 14.06.2022 | | 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 PSI | UNEP FI | Principles for Sustainable Insurance | 20.06.2012 | | Link |
| UN Global Compact | UN | The Ten Principles of the Global Compact | 31.12.2000 | Link | Link |
| International Covenant on Economic, Social and Cultural Rights (ICESCR) | UN | International Covenant on Economic, Social and Cultural Rights (ICESCR) | 28.11.1973 | Link | Link |
| International Covenant on Civil and Political Rights (ICCPR) | UN | International Covenant on Civil and Political Rights (ICCPR) | 20.11.1973 | Link | Link |
| Universal Declaration of Human Rights | UN | Universal Declaration of Human Rights (UDHR) | 10.12.1948 | Link | Link |

| Science Based Targets | | | | | |
|---|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Consultation Draft: SBTi Financial Institutions Net-Zero Standard | SBTi | Consultation Draft on Science Based Targets Initiative (SBTi) Financial Institutions Net-Zero (FINZ) Standard Conceptual Framework and Initial Criteria for Financial Institutions | 01.06.2023 | | Link |
| Consultation Draft: SBTi Near-Term Financial Sector Guidance | SBTi | Consultation Draft on SBTi Near-Term Financial Sector SBT Guidance V2 | 01.06.2023 | | Link |
| Consultation Draft: SBTi Fossil Fuel Finance Position Paper | SBTi | Consultation Draft on SBTi Fossil Fuel Finance Position Paper | 01.06.2023 | | Link |
| Community Forum for Financial Institutions | SBTi | Forum for Technical and Query Support to help Financial Institutions to adopt SBTs on their Operations and Portfolio Activities | 12.07.2023 | | Link |
| SBT Setting Tool | SBTi | SBT Setting Tool for Companies which can be applied to Sector-level Components of Financial Institutions' Portfolios | 31.05.2023 | | Link |
| Financial Sector SBT Guidance | SBTi | Financial Sector SBT Guidance | 01.08.2022 | | Link |
| SBTi Target Submission Form and Guidance for Financial Institutions | SBTi | SBTi Target Submission Form for the Assessment Against the Sector Specific Criteria and Guidance for Financial Institutions | 01.02.2022 | | Link |
| Private Equity Sector SBT Guidance | SBTi | Private Equity Sector SBT Guidance | 01.11.2021 | | Link |
| SBTi Criteria and Recommendations for Financial Institutions | SBTi | SBTi Criteria and Recommendations for Financial Institutions | 01.04.2021 | | Link |

| Science Based Targets | | | | | |
|--|-----------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Commercial Real Estate and Residential Mortgage Tool | SBTi | SDA Tool for Commercial Real Estate and Residential Mortgages | 04.03.2021 | | Link |
| SBT for Financial Institutions FAQs | SBTi | SBT for Financial Institutions: Criteria Deep Dive | 01.01.2021 | | Link |
| SBTi Financial Insitutions Tool | SBTi | SBTi Finance Tool for Temperature Scoring and Portfolio Coverage | 01.10.2020 | | Link |

| Biodiversity | | | | | |
|---|------------------------------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Supervisory Framework for Biodiversity Risks | OECD | A Supervisory Framework for Assessing Nature-related Financial Risks: Identifying and Navigating Biodiversity Risks | 28.09.2023 | | Link |
| 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 | | | | | |
|------------------------------------|----------------------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 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 | EU 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 | EU 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 |

| 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 |

| Engagement | | | | | |
|--------------------------------------|------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Gender Pay Gap | EU Council | Gender Pay Gap: Council adopts New Rules on Pay Transparency | 24.04.2023 | | Link |
| Voting Rights | BaFin | Collaborative Engagement and the Attribution of Voting Rights: When can it get tricky? | 23.03.2023 | Link | |
| BVI Opinion on company voting rights | BVI | Bundesverband Investment und Asset Management e.V (BVI): BVI Opinion on the Directive on more Voting Rights Structures for Companies seeking Admission to trading of their Shares on an SME Growth Market (COM(2022) 761 final) | 21.02.2023 | Link | |

| International Financial Reporting Standards (IFRS) | | | | | |
|--|-----------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| IFRS S1 | IFRS Foundation | IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information – Final Version | 26.06.2023 | | Link |
| IFRS S2 | IFRS Foundation | IFRS S2 Climate-related Disclosures – Final Version | 26.06.2023 | | Link |
| Press Release: EFRAG consults on its Comment Letters | DRSC | EFRAG consults on its Comment Letters on the ISSB’s Agenda Consultation and the ISSB’s Proposed Methodology for enhancing the International Applicability of the SASB Standards | 05.06.2023 | Link | Link |
| Enhancing Applicability SASB Standards | IFRS Foundation | Exposure Draft – Methodology for Enhancing the International Applicability of the SASB Standards and SASB Standards Taxonomy Updates | 11.05.2023 | | Link |
| Consultation on Agenda Priorities | IFRS Foundation | Request for Information – Consultation on Agenda Priorities | 04.05.2023 | | Link |
| ISSB Agenda Item Dec. | IFRS Foundation | ISSB Agenda Item December 2022 | 15.12.2022 | | Link |
| ISSB Agenda Item Nov. | IFRS Foundation | ISSB Agenda Item November 2022 | 16.11.2022 | | Link |
| ISSB Agenda Item Oct. | IFRS Foundation | ISSB Agenda Item October 2022 | 18.10.2022 | | Link |
| ISSB Agenda Item Sep. | IFRS Foundation | ISSB Agenda Item September 2022 | 20.09.2022 | | Link |
| S1 General Requirements | IFRS Foundation | [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information | 31.03.2022 | | Link |
| S1 General Requirements – Guidance | IFRS Foundation | Exposure Draft Illustrative Guidance on [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information | 31.03.2022 | | Link |
| S1 General Requirements – Basis for Conclusions | IFRS Foundation | 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 Foundation | [Draft] IFRS S2 Climate-related Disclosures | 31.03.2022 | | Link |

| International Financial Reporting Standards (IFRS) | | | | | |
|---|-----------------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| S2 Climate-related Disclosures – Guidance | IFRS Foundation | Exposure Draft Illustrative Guidance on [Draft] IFRS S2 Climate-related Disclosures | 31.03.2022 | | Link |
| S2 Climate-related Disclosures – Basis for Conclusions | IFRS Foundation | Exposure Draft Basis for Conclusions on [Draft] IFRS S2 Climate-related Disclosures | 31.03.2022 | | Link |
| S2 Climate-related Disclosures – Comparison with TCFD Recommendations | IFRS Foundation | Comparison [Draft] IFRS S2 Climate-related Disclosures with the TCFD Recommendations | 31.03.2022 | | Link |
| Staff Paper | IFRS Foundation | Feedback on Financial Assets with Sustainability Linked Features | 31.07.2021 | | Link |
| Summary of the Group's Programme of Work | IFRS Foundation | Summary of the Technical Readiness Working Group's Programme of Work | 03.11.2021 | | Link |
| Climate-related Disclosure Prototype | IFRS Foundation | Climate-related Disclosure Prototype | 03.11.2021 | | Link |
| Technical Protocols for Disclosure Requirements | IFRS Foundation | Climate-related Disclosure Prototype. Supplement: Technical Protocols for Disclosure Requirements | 03.11.2021 | | Link |
| Disclosure of Sustainability-related Financial Information | IFRS Foundation | General Requirements for Disclosure of Sustainability-related Financial Information Prototype | 03.11.2021 | | Link |
| ESAs Letter to the IFRS Foundation | ESAs | ESAs Letter to the IFRS Foundation regarding the Consultation on Sustainability Reporting | 16.12.2020 | | Link |
| Climate-related Matters on Financial Statements | IFRS Foundation | Effects of climate-related Matters on Financial Statements | 20.11.2020 | | Link |
| Consultation Paper | IFRS Foundation | Consultation Paper on Sustainability Reporting | 30.09.2020 | | Link |

| US Regulations | | | | | |
|--|---------------------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Press Release Senate blocks ESG Rule | ESG Clarity | Senate votes to block DOL ESG Rule – ESG Clarity | 02.03.2023 | | Link |
| Employee Benefits Security Administration | Department of Labor | Prudence and Loyalty in Selecting Plan Investments and Exercising Shareholder Rights (RIN 1210–AC03) | 01.12.2022 | | Link |
| Improved Disclosure about ESG Investment Practices | SEC | Enhanced Disclosures by Certain Investment Advisers and Investment Companies about Environmental, Social, and Governance Investment Practices | 25.05.2022 | | Link |
| Investment Company Names | 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 | SEC | The Enhancement and Standardization of Climate-Related Disclosures for Investors | 21.03.2022 | | Link |

| UK Regulations | | | | | |
|----------------------------|---------------|---|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| New Green Finance Strategy | BVI | London publishes New Green Finance Strategy | 31.03.2023 | Link | |
| Green Finance Strategy | HM Government | Mobilising Green Investment | 01.03.2023 | | Link |
| Draft Guidance | CMA | Competition & Markets Authority (CMA) Draft Guidance on the Application of the Chapter I Prohibition in the Competition Act 1998 to Environmental Sustainability Agreements (CMA 177) | 28.02.2023 | | Link |
| Consultation Document | CMA | Draft Guidance on the Application of the Chapter I Prohibition in the Competition Act 1998 to Environmental Sustainability Agreements CMA177con | 28.02.2023 | | Link |
| SDR Consultation Paper | FCA | Consultation Paper Sustainability Disclosure Requirements (SDR) and investment labels of the Financial Conduct Authority (FCA) (CP22/20) | 25.10.2022 | | Link |

| Other International Frameworks | | | | | |
|--|---------------------------------|---|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| New Initiative on ESG Data for MSMEs | Monetary Authority of Singapore | New Initiative on ESG Data for Micro, Small and Medium-sized Enterprises | 22.06.2023 | | Link |
| 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 |

| 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 |
| Sustainable-Finance-Strategy BaFin | BaFin | Sustainable-Finance-Strategy BaFin | 05.07.2023 | Link | |
| 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 |
| Implementation of the EU taxonomy | SF Advisory Board | The EU taxonomy: Implementation Challenges and Proposed Solutions | 21.03.2023 | Link | |
| 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 |
| Conducting a Risk Analysis: Guidance | BAFA | Identifying, Weighting and Prioritizing Risks: Guidance on Conducting a Risk Analysis as Required by the German Supply Chain Due Diligence Law 'Lieferkettensorgfaltspflichtengesetz' or 'LkSG' | 17.08.2023 | Link | Link |
| Collaboration in the Supply Chain: Guidance | BAFA | Collaboration in the Supply Chain: Guidance on Cooperation in the Supply Chain between Obligated Companies and their Suppliers | 16.08.2023 | Link | Link |
| Application in the Credit and Insurance Industry: Guidance | BAFA | Handout on the Application of the German Supply Chain Due Diligence Law (LkSG) in the Credit and Insurance Industry | 11.08.2023 | Link | |
| Collaboration in the Supply Chain: Executive Summary | BAFA | Collaboration in the Supply Chain between Obligated Enterprises and their Suppliers: Executive Summary of the Guidance | 29.06.2023 | Link | |
| Collaboration in the Supply Chain: FAQ for SMEs | BAFA | Collaboration in the Supply Chain between Obligated Enterprises and their Suppliers: The Most Important Questions and Answers for SMEs | 29.06.2023 | Link | |
| Press Release: Supply Chain Act | BAFA | Supply Chain Act: Updated Electronic Reporting Questionnaire Published | 30.03.2023 | Link | |
| FAQ | Federal Ministry of Labor and Social Affairs | Supply Chain Act FAQs | 03.01.2023 | Link | |
| Adequacy Handout | BAFA | Handout on the Principle of Appropriateness in accordance with the Requirements of the Supply Chain Act | 01.01.2023 | 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 |

| German Supply Chain Due-Diligence Law | | | | | |
|---------------------------------------|--|--|------------------|----------------------|---------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| 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 | |

| 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 | |

| BaFin Factsheet | | | | | |
|---------------------------------|-----------|--|------------------|----------------------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| BaFin Factsheet 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 |
| New MaRisk: Circulaire | BaFin | Amendments to the Minimum Requirements for Risk Management: Circulaire (BA 54-FR 2210-2023) | 29.06.2023 | Link | |
| New MaRisk: Change Version | BaFin | Amendments to the Minimum Requirements for Risk Management: Change Version (BA 54-FR 2210-2023) | 29.06.2023 | Link | |
| 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 to 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 | |

| Law Financing the Future | | | | | |
|--------------------------|-----------|---|------------------|----------------------|---------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Legislative Draft | BMJ | Legislative Draft for Financing Future-oriented Investments | 16.08.2023 | Link | |
| Draft | BMJ | Draft for Financing Future-oriented Investments | 12.04.2023 | 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 | Bankenverband | 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 | |

| Other Studies and Surveys | | | | | |
|------------------------------------|------------------|--|------------------|--------|----------------------|
| Publication short name | Publisher | Publication official name | Publication date | German | English |
| Sustainable Finance Survey 2022 | adelphi, ISS ESG | European Sustainable Finance Survey 2022 | 01.06.2022 | | Link |
| Sustainable Finance Survey 2021 | adelphi, ISS ESG | European Sustainable Finance Survey 2021 | 01.06.2021 | | Link |
| Sustainable Finance Survey 2020 | adelphi, ISS ESG | European Sustainable Finance Survey 2020 | 01.06.2020 | | Link |
| Sustainable Finance Survey – Annex | adelphi, ISS ESG | European Sustainable Finance Survey – Annex: Methodology | 01.06.2020 | | Link |

Contact



Carsten Auel, CFA, CAIA
Director
Tel: +49 69 75695 6426
cauel@deloitte.de



Lisa Knob
Senior
Tel: +49 69 75695 6681
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

Deloitte bezieht sich auf Deloitte Touche Tohmatsu Limited („DTTL“), ihr weltweites Netzwerk von Mitgliedsunternehmen und ihre verbundenen Unternehmen (zusammen die „Deloitte-Organisation“). DTTL (auch „Deloitte Global“ genannt) und jedes ihrer Mitgliedsunternehmen sowie ihre verbundenen Unternehmen sind rechtlich selbstständige und unabhängige Unternehmen, die sich gegenüber Dritten nicht gegenseitig verpflichten oder binden können. DTTL, jedes DTTL-Mitgliedsunternehmen und verbundene Unternehmen haften nur für ihre eigenen Handlungen und Unterlassungen und nicht für die der anderen. DTTL erbringt selbst keine Leistungen gegenüber Kunden. Weitere Informationen finden Sie unter www.deloitte.com/de/UeberUns.

Deloitte bietet branchenführende Leistungen in den Bereichen Audit und Assurance, Steuerberatung, Consulting, Financial Advisory und Risk Advisory für nahezu 90% der Fortune Global 500®-Unternehmen und Tausende von privaten Unternehmen an. Rechtsberatung wird in Deutschland von Deloitte Legal erbracht. Unsere Mitarbeiterinnen und Mitarbeiter liefern messbare und langfristig wirkende Ergebnisse, die dazu beitragen, das öffentliche Vertrauen in die Kapitalmärkte zu stärken, die unsere Kunden bei Wandel und Wachstum unterstützen und den Weg zu einer stärkeren Wirtschaft, einer gerechteren Gesellschaft und einer nachhaltigen Welt weisen. Deloitte baut auf eine über 175-jährige Geschichte auf und ist in mehr als 150 Ländern tätig. Erfahren Sie mehr darüber, wie die rund 415.000 Mitarbeiterinnen und Mitarbeiter von Deloitte das Leitbild „making an impact that matters“ täglich leben: www.deloitte.com/de.

Diese Veröffentlichung enthält ausschließlich allgemeine Informationen und weder die Deloitte GmbH Wirtschaftsprüfungsgesellschaft noch Deloitte Touche Tohmatsu Limited („DTTL“), ihr weltweites Netzwerk von Mitgliedsunternehmen noch deren verbundene Unternehmen (zusammen die „Deloitte Organisation“) erbringen mit dieser Veröffentlichung eine professionelle Dienstleistung. Diese Veröffentlichung ist nicht geeignet, um geschäftliche oder finanzielle Entscheidungen zu treffen oder Handlungen vorzunehmen. Hierzu sollten Sie sich von einem qualifizierten Berater in Bezug auf den Einzelfall beraten lassen.

Es werden keine (ausdrücklichen oder stillschweigenden) Aussagen, Garantien oder Zusicherungen hinsichtlich der Richtigkeit oder Vollständigkeit der Informationen in dieser Veröffentlichung gemacht, und weder DTTL noch ihre Mitgliedsunternehmen, verbundene Unternehmen, Mitarbeiter oder Bevollmächtigten haften oder sind verantwortlich für Verluste oder Schäden jeglicher Art, die direkt oder indirekt im Zusammenhang mit Personen entstehen, die sich auf diese Veröffentlichung verlassen. DTTL und jede ihrer Mitgliedsunternehmen sowie ihre verbundenen Unternehmen sind rechtlich selbstständige und unabhängige Unternehmen.