ESG Regulation

Key dates

- Amendments to Benchmark Regulation: low-carbon benchmarks and related disclosures apply but ESMA no action letter.
- Draft delegated acts amending MIFID II, UCITS, AIFMD, IDD and Solvency II published by European Commission.
- Disclosure Regulation RTS to be finalised.
- Disclosure Regulation to provide additional disclosure requirements for larger participants apply.
- Disclosure Regulation periodic reporting requirements apply.

- Disclosure Regulation RTS consultation closes.
- Disclosure Regulation principal disclosure obligations apply: extent of sustainable risks to be disclosed (website, marketing and pre-contractual documents).
- Disclosure Regulation RTS consultation closes.
- Disclosure Regulation expected to apply.
- Disclosure Regulation to be finalised.

- EU Green Bond Standard: consultation launched.
- EU Green Bond Standard enters force.
- Taxonomy Regulation published in EU Journal.
- Taxonomy Regulation delegated acts on climate change mitigation and adaptation to be adopted.
- Taxonomy Regulation expected to apply.

- Expected end of Brexit transition period.
- EU Ecolabel framework expected.
- EU Ecolabel framework expected.

- MiFID II, UCITS, AIFMD, IDD amendments expected to apply.
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- Disclosure Regulation additional periodic reporting requirements apply.
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- Taxonomy Regulation delegated acts on four remaining objectives to be adopted.
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- Taxonomy Regulation: delegated acts on four remaining objectives to apply.
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