

# ESAs propose disclosures for fossil gas and nuclear energy investments



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In the amending final draft RTS, the ESAs propose to add specific disclosures to provide transparency about investments in taxonomy-aligned gas and nuclear economic activities. These disclosures, which are in line with the definitions in the Complementary Climate Delegated Act, will help investors make informed decisions.

Specifically, the disclosures:

add a yes/no question in the financial product templates of the SFDR Delegated Regulation to identify whether the financial product intends to invest in such activities; if the answer was yes, a graphical representation of the proportion of investments in such activities would be required; and

implement minor technical revisions to the Delegated Regulation to correct inconsistencies observed after its publication.

The ESAs consider the existing disclosures in the SFDR Delegated Regulation sufficient for fossil gas or nuclear energy investments by financial products that are not covered by the EU Taxonomy.

## Next steps

The EC will scrutinise the draft RTS and endorse them within three months of their publication. Due to the urgency of the matter and the challenging application timeline of the Complementary Climate Delegated Act, the ESAs have left it to the EC to include an expected application date when they endorse the draft RTS.

## Background

The EC mandate to the ESAs requested the delivery of the amending draft RTS in exceptionally urgent circumstances by 30 September.

Due to the urgency of the matter, the ESAs could not conduct a public consultation on the proposals. Nevertheless, the ESAs' stakeholder groups were asked for feedback and a workshop was held with consumer representative associations.

Further information:

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