

ESAs provide clarifications on key areas of the RTS under SFDR



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The three European Supervisory Authorities (EBA, EIOPA and ESMA – ESAs) today published a statement providing clarifications on the draft regulatory technical standards (RTS) issued under the Sustainable Finance Disclosure Regulation (SFDR), which include the financial product disclosures under the Taxonomy Regulation.

Today's statement provides clarification on key areas of the SFDR disclosures, including:

use of sustainability indicators;

principal adverse impact (PAI) disclosures;

financial product disclosures;

direct and indirect investments;

taxonomy-related financial product disclosures;

“do not significantly harm” (DNSH) disclosures; and

disclosures for products with investment options

The statement is part of the ESAs' on-going efforts to promote a better understanding of the disclosures required under the technical standards of the SFDR ahead of the planned application of the rules on 1 January 2023, as laid out in the Delegated Regulation adopted by the European Commission on 6 April 2022.

Next steps

The ESAs will continue to promote a better understanding of the RTS as adopted in the Delegated Regulation under the SFDR through practical application QAs, after the publication of the Delegated Regulation in the Official Journal.

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