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OVERVIEW ESG REGULATIONS

Excerpt

Status September 2021



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EU Green Deal

Title	Organisation	Official description	Publication	German	English
Proposal European Climate Change Act	Council of the European Union	Proposal for a European climate law reflecting the agreement between the European Parliament and the Council	05.05.2021		https://www.consilium.europa.eu/media/49461/st08440-en21.pdf
Alignment of the financial industry with the EU Green Deal	EU Commission	Policy Communication on aligning the financial industry with the European Green Deal	01.05.2021		https://www.euractiv.com/wp-content/uploads/sites/2/2021/04/Cheapeau-communication.pdf
Summary of the consultation	EU Commission	EU Consultation on the Renewed Sustainable Finance Strategy - summary of the consultation	10.02.2021		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/document_s/2020-sustainable-finance-strategy-summary-of-responses_en.pdf
EU Consultation Renewed Sustainable Finance Strategy	EU Commission	EU Consultation on the Renewed Sustainable Finance Strategy	08.04.2020		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/document_s/2020-sustainable-finance-strategy-consultation-document_en.pdf
Action Plan Circular Economy 2020	EU Commission	A new action plan for the circular economy for a clean and competitive Europe (COM/2020/98)	11.03.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52020DC0098&from=EN	
European Climate Change Act	EU Commission	Proposal for a regulation of the European Parliament and of the Council establishing a framework for achieving climate neutrality and amending Regulation (EU) 2018/1999 (European Climate Change Act) (COD/2020/0036)	04.03.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52020PC0080&from=EN	



EU Green Deal

Title	Organisation	Official description	Publication	German	English
Investment Plan for a Sustainable Europe	EU Commission	Investment Plan for a Sustainable Europe/Investment Plan for the European Green Deal (COM/2020/21)	14.01.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52020DC0021&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0021&from=EN
The European Green Deal	EU Commission	Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions (COM/2019/640)	11.12.2019	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52019DC0640&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019DC0640&from=EN
Ecodesign requirements	EU Commission	Regulations laying down ecodesign requirements (C/2019/xxxx)	01.10.2019		https://ec.europa.eu/energy/topics/energy-efficiency/energy-label-and-ecodesign/regulation-laying-down-ecodesign-requirements-1-october-2019_en?redir=1
Implementation of the action plan	EU Commission	On the implementation of the Circular Economy Action Plan (COM/2019/190)	04.03.2019	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52019DC0190&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019DC0190&from=EN
European Climate Change Act	EU Commission	Regulation (EU) 2018/1999 Net zero greenhouse gas emissions by 2050 (2018/L 328/1)	11.12.2018	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32018R1999&from=PL	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R1999&from=DE
EU Action Plan	EU Commission	Action Plan: Financing sustainable growth (COM/2018/097)	08.03.2018	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52018DC0097&from=DE	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018DC0097&from=DE



Corporate Sustainability Reporting Directive and Non-Financial Reporting Directive

Title	Organisation	Official description	Publication	German	English
CSRD (NFRD 2.0)	EU Commission	Proposal for a directive on corporate sustainability reporting (COD/2021/0104)	21.04.2021		https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021PC0189&from=EN
Q&A - CSRD	EU Commission	Q&A - Proposed guideline on sustainability reporting	21.04.2021		https://ec.europa.eu/commission/presscorner/detail/en/qanda_21_1806
EU Sustainability Reporting Standard	EFRAG	Final report for a proposal for an EU sustainability reporting standard	08.03.2021		https://www.efrag.org/Lab2?AspxAutoDetectCookieSupport=1
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 action for the revision of the CSR directive	January 2021	https://www.bmju.de/SharedDocs/Downloads/DE/PDF/Berichte/2021_CSR_Studie.pdf?sessionid=F8C221090F9FB10B67D218974968BF9B.2_cid324?__blob=publicationFile&v=2	
European Climate Change Act	EU Commission	Call for advice on the identification of KPIs and related methodology	15.09.2020		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/200915-sustainable-finance-taxonomy-call-for-advice_en.pdf
Climate-related reporting	EFRAG	How to improve climate-related reporting - summary of good practice	February 2020		https://www.efrag.org/Assets/Download?assetUrl=/sites/webpublishing/StaticAssets/European%20Lab%20PTE-CRR%20%28Main%20Report%29.pdf&AspxAutoDetectCookieSupport=1



Corporate Sustainability Reporting Directive and Non-Financial Reporting Directive

Title	Organisation	Official description	Publication	German	English
Consultation of the NFRD	EU Commission	Proposal for a directive on corporate sustainability reporting (COD/2021/0104)	20.02.2020		https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12129-Non-financial-reporting-by-large-companies-updated-rules-/public-consultation
CSR Directive Implementation Act	Federal Law Gazette	German Accounting Standards Committee e.V (DRSC) Study - Final report on the horizontal study commissioned by the BMJV and on recommendations for action for the revision of the CSR directive	11.04.2017	https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGB&start=//*/%5b@attr_id=%27bgbl117s0802.pdf%27%5d%23_bgbl_%2F%2F*%5B%40attr_id%3D%27bgbl117s0802.pdf%27%5D_1613075718954	



Sustainability Reporting

Title	Organisation	Official description	Publication	German	English
Technical leaflet on climate risks	SASB	Proposal for a directive on corporate sustainability reporting (COD/2021/0104)	13.04.2021		https://www.sasb.org/wp-content/uploads/2021/04/Climate-Risk-Technical-Bulletin2021-041221pm.pdf
IIRC Framework	IIRC	Q&A - Proposed guideline on sustainability reporting	January 2021		https://integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf
Prototype climate-related reporting	CDP, CDSB, GRI, IIRC, SASB	Final report for a proposal for an EU sustainability reporting standard	December 2020		https://29kjb3armds2g3gi4lq2sx1-wpengine.netdna-ssl.com/wp-content/uploads/Reporting-on-enterprise-value_climate-prototype_Dec20.pdf
Memorandum of Understanding	CDP, CDSB, GRI, IIRC, SASB	German Accounting Standards Committee e.V (DRSC) Study - Final report on the Horizontal Study commissioned by the BMJV and on recommendations for action for the revision of the CSR directive	September 2020		https://29kjb3armds2g3gi4lq2sx1-wpengine.netdna-ssl.com/wp-content/uploads/Statement-of-Intent-to-Work-Together-Towards-Comprehensive-Corporate-Reporting.pdf
CDP Europe Report	CDP	Call for advice on the identification of KPIs and related methodology	February 2020		https://6fefcbb86e61af1b2fc4-c70d8ead6ced550b4d987d7c03fcdd1d.ssl.cf3.rackcdn.com/cms/reports/documents/00/004/958/original/Doubling_down_Europe's_low_carbon_investment_opportunity.pdf?1586852291
CDSB	CDSB	How to improve climate-related reporting - summary of good practice	December 2019		https://www.cdsb.net/sites/default/files/cdsb_framework_2019_v2.2.pdf



Task Force on Climate-related Financial Disclosure (TCFD)

Title	Organisation	Official description	Publication	German	English
Summary of the consultation on financial metrics	TCFD	Summary of the consultation on forward-looking financial metrics	01.03.2021		https://assets.bbhub.io/company/sites/60/2021/03/Summary-of-Forward-Looking-Financial-Metrics-Consultation.pdf
Status report 2020	TCFD	TCFD Status Report 2020	October 2020		https://assets.bbhub.io/company/sites/60/2020/09/2020-TCFD_Status-Report.pdf
Guideline for the integration and disclosure of risk management	TCFD	Guideline for the integration and disclosure of risk management	01.10.2020		https://assets.bbhub.io/company/sites/60/2020/09/2020-TCFD_Guidance-Risk-Management-Integration-and-Disclosure.pdf
Guidance on scenario analysis for non-financial companies	TCFD	Guidance on scenario analysis for non-financial companies	01.10.2020		https://assets.bbhub.io/company/sites/60/2020/09/2020-TCFD_Guidance-Scenario-Analysis-Guidance.pdf
TCFD Annex	TCFD	Implementation of the TCFD recommendations	17.06.2017		https://assets.bbhub.io/company/sites/60/2020/10/FINAL-TCFD-Annex-Amended-121517.pdf
TCFD Final Report	TCFD	Recommendation of the task force on climate-related disclosure	17.06.2017		https://assets.bbhub.io/company/sites/60/2020/10/FINAL-2017-TCFD-Report-11052018.pdf
TCFD Technical Supplement	TCFD	Standards of the Global Reporting Initiative (GRI)	17.06.2017		https://assets.bbhub.io/company/sites/60/2020/10/FINAL-TCFD-Technical-Supplement-062917.pdf



EU Taxonomy

Title	Organisation	Official description	Publication	German	English
Draft of a criteria catalogue for a social taxonomy	EU Commission	Draft report by the platform on sustainable finance on a social taxonomy	12.07.2021		sf-draft-report-social-taxonomy-july2021_en.pdf (europa.eu)
Annex - Draft supplement to Regulation (EU) 2020/852	EU Commission	Annex VIII to the EU taxonomy Article 8 Delegated act - template for KPIs of investment firms	07.05.2021		https://ec.europa.eu/info/files/sustainable-finance-taxonomy-article-8-annex-8_en
Draft supplement to Regulation (EU) 2020/852	EU Commission	Draft supplement to regulation 2020/852 on the definition of the content and presentation of sustainable disclosure requirements	07.05.2021		https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-article-8-draft_en.pdf
Delegated act on EU taxonomy	EU Commission	Annex I (Technical taxonomy criteria for environmental objective 1) (C/2021/2800/3)	21.04.2021		https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-2800-annex-1_en.pdf
Delegated act on EU taxonomy	EU Commission	Annex II (Technical taxonomy criteria for environmental objective 2) (C/2021/2800/3)	21.04.2021		https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-2800-annex-2_en.pdf
Delegated act on EU taxonomy	EU Commission	Delegated act on technical taxonomy criteria establishing the technical screening criteria (environmental objective 1 and environmental objective 2) (C/2021/2800/3)	21.04.2021		https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-2800_en.pdf
Q&A -Delegated act	EU Commission	Q&A - Taxonomy - on the amendments to the Delegated Act	21.04.2021		https://ec.europa.eu/commission/presscorner/detail/en/qanda_21_1805
Transition Finance Report	PoSf	Transition financial report of the platform on sustainable finance	19.03.2021		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/210319-eu-platform-transition-finance-report_en.pdf



EU Taxonomy

Title	Organisation	Official description	Publication	German	English
Final report of the EBA	EBA	EBA proposal on Article 8 of the EU taxonomy (EBA/Rep/2021/03)	01.03.2021		https://www.eba.europa.eu/eba-advises-commission-kpis-transparency-institutions%E2%80%99-environmentally-sustainable-activities
Final report of EIOPA	EIOPA	EIOPA proposal on Article 8 of the EU taxonomy (EIOPA-21-184))	26.02.2021		https://www.eiopa.europa.eu/sites/default/files/publications/advice/eiopa-21-184-sustainability-non-financial-reporting-advice-art8-taxonomy-regulation.pdf
Final report of ESMA	ESMA	ESMA proposal on Article 8 of the EU taxonomy (ESMA-30-379-471)	26.02.2021		https://www.esma.europa.eu/sites/default/files/library/esma30-379-471_final_report_-_advice_on_article_8_of_the_taxonomy_regulation.pdf
Consultation paper Article 8	EIOPA	Consultation of EIOPA for Article 8 of the EU Taxonomy	30.11.2020		https://www.eiopa.europa.eu/content/consultation-eiopa-advice-regarding-article-8-of-taxonomy-regulation
Delegated act for consultation	EU Commission	Draft Annex I (Technical Taxonomy Criteria for Environmental Objective 1)	20.11.2020		https://eur-lex.europa.eu/legal-content/EN/TXT/DOC/?uri=PI_COM:Ares(2020)6979284&from=EN
Delegated act for consultation	EU Commission	Draft Annex II (Technical Taxonomy Criteria for Environmental Objective 2)	20.11.2020		https://eur-lex.europa.eu/legal-content/EN/TXT/DOC/?uri=PI_COM:Ares(2020)6979284&from=EN
Delegated act for consultation	EU Commission	Draft delegated act on technical taxonomy criteria	20.11.2020		https://eur-lex.europa.eu/legal-content/EN/TXT/DOC/?uri=PI_COM:Ares(2020)6979284&from=EN
Consultation paper Article 8	ESMA	Consultation of ESMA for Article 8 of the EU taxonomy	05.11.2020		https://www.esma.europa.eu/sites/default/files/library/esma30-379-325_consultation_paper_-_draft_advice_to_ec_under_article_8_of_the_taxonomy_regulation.pdf



EU Taxonomy

Title	Organisation	Official description	Publication	German	English
Taxonomy Regulation	EU Commission	EBA proposal on Article 8 of the EU taxonomy (EBA/Rep/2021/03)	18.06.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32020R0852&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0852&from=DE
Frequently asked questions	EU Commission	EIOPA proposal on Article 8 of the EU taxonomy (EIOPA-21-184))	10.06.2020		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy-annexes_en.pdf
TEG Final Report	TEG	ESMA proposal on Article 8 of the EU taxonomy (ESMA-30-379-471)	09.03.2020		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy-annexes_en.pdf
TEG Final Report	TEG	Consultation of EIOPA for Article 8 of the EU taxonomy	09.03.2020		https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/sustainable-finance-teg-taxonomy-tools_en.xlsx
TEG Final Report	TEG	Draft Annex I (Technical Taxonomy Criteria for Environmental Objective 1)	09.03.2020		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy_en.pdf



EU Sustainable Finance Disclosure Regulation (SFDR)

Title	Organisation	Official description	Publication	German	English
Reply form	ESMA		17.03.2021		https://www.esma.europa.eu/document/responsive-form-cp-taxonomy-disclosures
ESA consultation on Taxonomy Data (SFDR)	ESAs	JC 2021 22 Draft RTS on taxonomy disclosures within the SFDR.	15.03.2021		https://www.esma.europa.eu/sites/default/files/library/jc_2021_22_-_joint_consultation_paper_on_taxonomy-related_sustainability_disclosures.pdf
Declaration on the application of the SFDR	ESAs	Joint opinion of the ESA supervisory authorities on the application of the Regulation on disclosure requirements for sustainable financial products	25.02.2021		https://www.esma.europa.eu/sites/default/files/library/jc_2021_06_joint_esas_supervisory_statement_-_sfdr.pdf
Final RTS	ESAs	JC 2021 03 Final report of the RTS	02.02.2021		https://www.esa.europa.eu/sites/default/documents/files/document_library/Publications/Draft%20Technical%20Standards/2021/962778/JC%202021%2003%20-%20Joint%20ESAs%20Final%20Report%20on%20RTS%20under%20SFDR.pdf
Letter from the ESAs	ESAs	Questions related to the SFDR application to the EU Commission	07.01.2021		https://www.esma.europa.eu/sites/default/files/library/jc_2021_02_letter_to_eu_commission_on_priority_issues_relatig_to_sfdr_application.pdf
Application Level 2	BVI	Postponement of the date of application of the RTS on the Disclosure Regulation	01.10.2020	https://www.bvi.de/aktuelles/detail/bvi-vorschlag-der-eu-kommission-zur-umsetzung-der-offenlegungsverordnung-ist-pragmatisch/	https://www.bvi.de/fileadmin/user_upload/Presse/2020_10_07_BVI_European_Commission_s_proposal_to_implement_the_disclosure_regulation_is_pragmatic_Internet.pdf
ESA consultation	Market participants	Responses to the ESA Consultation	September 2020		https://www.esma.europa.eu/press-news/consultations/joint-esa-consultation-esg-disclosures
Annex ESA consultation	ESAs	JC 2020 16 Annex 1 of the ESA Consultation	04.05.2020		https://www.esma.europa.eu/sites/default/files/library/jc_2020_16_-_esg_disclosures_cp_-_annex_1.docx
ESA consultation	ESAs	JC 2020 16 ESA Consultation on ESG Disclosure	23.04.2020		https://www.esma.europa.eu/press-news/consultations/joint-esa-consultation-esg-disclosures
EU disclosure regulation	EU Commission	Regulation (EU) 2019/2088 on sustainability-related disclosure requirements in the financial services sector (2019/L 317/1).	27.11.2019	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32019R2088&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R2088&from=DE



EU Markets in Financial Instruments Directive (MiFID II)

Title	Organisation	Official description	Publication	German	English
MiFID II delegated act	EU Commission	Draft amendment to Regulation 2017/565 on the inclusion of sustainability factors , risks and preferences in certain organisational requirements and operating conditions for investment firms (C72021/2616).	21.04.2021	https://ec.europa.eu/transparency/regdoc/rep/3/2021/DE/C-2021-2616-F1-DE-MAIN-PART-1.PDF	https://ec.europa.eu/finance/docs/level-2-measures/mifid-2-delegated-act-2021-2616_en.pdf
MiFID II directive on 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	https://ec.europa.eu/transparency/regdoc/rep/3/2021/DE/C-2021-2612-F1-DE-MAIN-PART-1.PDF	https://ec.europa.eu/transparency/regdoc/rep/3/2021/EN/C-2021-2612-F1-EN-MAIN-PART-1.PDF
MiFID II directive on organisational requirements	EU Commission	Draft amending Regulation 2017/565 and supplementing Directive 2014/65/EU on organisational requirements and operating conditions for investment firms (C(2021)2618)	21.04.2021	https://ec.europa.eu/transparency/regdoc/rep/3/2021/DE/C-2021-2618-F1-DE-MAIN-PART-1.PDF	https://ec.europa.eu/transparency/regdoc/rep/3/2021/EN/C-2021-2618-F1-EN-MAIN-PART-1.PDF
MiFID II directive on organisational requirements (Annex)	EU Commission	Draft amending Regulation 2017/565 and supplementing Directive 2014/65/EU on organisational requirements and operating conditions for investment firms (C(2021)2618)(Annex).	21.04.2021	https://ec.europa.eu/transparency/regdoc/rep/3/2021/DE/C-2021-2618-F1-DE-ANNEX-1-PART-1.PDF	https://ec.europa.eu/transparency/regdoc/rep/3/2021/EN/C-2021-2618-F1-EN-ANNEX-1-PART-1.PDF
Adaptation MiFID II	EU Commission	Draft amendment to Delegated Directive 2017/593/EU on the integration of sustainability factors and preferences into product governance	08.06.2020		https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12067-Strengthening-the-consideration-of-sustainability-risks-and-factors-for-financial-products-Directive-EU-2017-593-
Adaptation MiFID II	EU Commission	Draft amendment to Delegated Regulation 2017/565/EU on the integration of sustainability factors, risks and preferences for investment firms	08.06.2020		https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12068-Strengthening-the-consideration-of-sustainability-risks-and-factors-for-financial-products-Regulation-EU-2017-565-
Update on MiFID II	EU Commission	Recast of Directive 2014/65/EU	26.03.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:02014L0065-20200326	https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02014L0065-20200326
ESMA final report	ESMA	Final report on the integration of sustainability risks and factors in MIFID II	30.04.2019		https://www.esma.europa.eu/sites/default/files/library/esma35-43-1737_final_report_on_integrating_sustainability_risks_and_factors_in_the_mifid_ii.pdf



EU Climate Benchmark

Title	Organisation	Official description	Publication	German	English
Delegated Regulations to the EU Benchmark	EU Commission	Delegated Regulation (EU) 2020/1816 on the inclusion of ESG factors in individual reference values (2020/L 406/1)	03.12.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32020R1816&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R1816&from=EN
Delegated Regulations to the EU Benchmark	EU Commission	Delegated Regulation (EU) 2020/1817 on clarification when considering ESG factors in the benchmark methodology (2020/L 406/12)	03.12.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32020R1817&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R1817&from=EN
Delegated Regulations to the EU Benchmark	EU Commission	Delegated Regulation (EU) 2020/1818 on minimum EU reference values for Climate Transition and Paris-Aligned Benchmarks (2020/L 406/17)	03.12.2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32020R1818&from=EN	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R1818&from=EN
TEG Reports	TEG	Final report of the TEG	30.09.2019		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/190930-sustainable-finance-teg-final-report-climate-benchmarks-and-disclosures_en.pdf
Interim Report	TEG	Interim Report on Climate Benchmarks and ESG Disclosure	18.06.2019		https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/190618-sustainable-finance-teg-report-climate-benchmarks-and-disclosures_en.pdf
Benchmark Regulation	EU Commission	Regulation (EU) 2016/1011 on indices used as a reference or to measure the performance of an investment fund in financial instruments and financial contracts and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (2016/L 171/1).	08.06.2016	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32016R1011&from=DE	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R1011&from=DE



EU Ecolabel

Title	Organisation	Official description	Publication	German	English
Technical Report 4.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	March 2021		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-03/2021.03.05%20-%20EUEL%20financial%20products%20-%20Technical%20Report%204%20FINAL.pdf
Technical Report 3.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	October 2020		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2020-11/Draft%20Technical%20Report%203%20-%20Retail%20financial%20products.pdf
Market study	EU Commission	market feasibility study	June 2020		https://op.europa.eu/en/publication-detail/-/publication/91cc2c0b-ba78-11ea-811c-01aa75ed71a1/language-en/format-PDF/source-137198287
Technical Report 2.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	December 2019		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2020-02/20191220_EU_Ecolabel_FP_Draft_Technical_Report_2-0.pdf
Technical Report 1.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	March 2019		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/contenttype/product_group_documents/1581683024/20190315%20TR%201.0%20EU%20EL%20Financial%20Products_Final%20consultation.pdf



EU Green Bond Standard

Title	Organisation	Official description	Publication	German	English
Technical Report 4.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	March 2021		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-03/2021.03.05%20-%20EUEL%20financial%20products%20-%20Technical%20Report%204%20FINAL.pdf
Technical Report 3.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	October 2020		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2020-11/Draft%20Technical%20Report%203%20-%20Retail%20financial%20products.pdf
Market study	EU Commission	market feasibility study	June 2020		https://op.europa.eu/en/publication-detail/-/publication/91cc2c0b-ba78-11ea-811c-01aa75ed71a1/language-en/format-PDF/source-137198287
Technical Report 2.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	December 2019		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2020-02/20191220_EU_Ecolabel_FP_Draft_Technical_Report_2-0.pdf
Technical Report 1.0	EU Commission	Development of criteria for the EU ecolabel for retail financial products	March 2019		https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/contenttype/product_group_documents/1581683024/20190315%20TR%201.0%20EU%20EL%20Financial%20Products_Final%20consultation.pdf



Further Bond Standards and Publications

Title	Organisation	Official description	Publication	German	English
IDW paper	IDW	Green bonds - Towards a reliable market for green bonds by the Institute of Public Auditors in Germany (IDW)	16.02.2021	https://www.idw.de/blob/129034/058f0ddce4d6c1ee26c42ee8d293b1a2/don-knowledgepaper-greenbonds-data.pdf	
Social Bond Principles	ICMA	Social Bond Principles	June 2020	https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/social-bond-principles-sbp/	https://www.climatebonds.net/files/files/CBI_Taxonomy_Tables_January_20.pdf
Climate Bond Taxonomy	Climate Bond Initiative	Climate Bonds Taxonomy	January 2020		https://www.climatebonds.net/files/files/CBI_Taxonomy_Tables_January_20.pdf
Guideline for Blue Bonds	BNCF	Blue Bonds: Financing the resilience of coastal ecosystems of the Blue Natural Capital Financing Facility (BNCF)	April 2019		https://www.4climate.com/dev/wp-content/uploads/2019/04/Blue-Bonds_final.pdf
Green Bond Principles	ICMA	Green Bond Principles of the International Capital Market Association (ICMA) 10	June 2018	https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp/#translations	https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/Green-Bonds-Principles-June-2018-270520.pdf

Principles of the Loan Market Association

Title	Organisation	Official description	Publication	German	English
social loan principles	Loan Market Association	Consultation document on the establishment of an EU Green Bond standard	13.04.2021		https://www.lma.eu.com/application/files/1816/1829/9975/Social_Loan_Principles.pdf#:~:text=The%20Social%20Loan%20Principles%20%28%E2%80%99CSLP%E2%80%9D%29%20have%20been%20developed,and%20integrity%20of%20the%20emerging%20social%20loan%20product
Green Loan Principles	Loan Market Association	User's Guide to the TEG Proposal for an EU Green Bond Standard	11.02.2021		https://www.lma.eu.com/application/files/9716/1304/3740/Green_Loan_Principles_Feb2021_V04.pdf
Sustainability Linked Loan Principles	Loan Market Association	TEG Report - Proposal for an EU Green Bond Standard (EU GBS)	05.05.2020		https://www.lma.eu.com/application/files/5115/8866/8901/Sustainability_Linked_Loan_Principles_V032.pdf https://www.lma.eu.com/application/files/5115/8866/8901/Sustainability_Linked_Loan_Principles_V032.pdf



Guidelines and principles

Title	Organisation	Official description	Publication	German	English
UN PRB	UNEP FI	Principles for responsible banking	2019		https://www.unepfi.org/wordpress/wp-content/uploads/2019/07/FINAL-PRB-Signature-Documents-2-Interactive-22-07-19.pdf
Guide for fixed income investors	UN PRI	Guide for fixed income investors	2014	https://www.unpri.org/download?ac=2961	https://www.unpri.org/download?ac=32
Fiduciary duties	UN PRI	Fiduciary duties	2014	https://www.unpri.org/download?ac=10967	https://www.unpri.org/download?ac=1378
UN PRI	UNEP FI	Principles for responsible investing	2014	https://www.unpri.org/download?ac=10967	https://www.oecd.org/daf/inv/mne/48004323.pdf
OECD guidelines	OECD	OECD guidelines for multinational enterprises	2011	https://mneguidelines.oecd.org/48808708.pdf	https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf
UN guiding Principles	UN	UN guiding principles on business and human rights	2011	https://www.auswaertiges-amt.de/blob/266624/b51c16faf1b3424d7efa060e8aaa8130/unleitprinzipien-de-data.pdf	https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf
Diversity charter	Diversity charter	For diversity in the world of work	2006	https://www.globalcompact.de/de/ueber-uns/Dokumente-Ueber-uns/DIE-ZEHN-PRINZIPIEN-1.pdf	
UN global compact	UN	The ten principles of the global compact	2000	https://www.globalcompact.de/de/ueber-uns/Dokumente-Ueber-uns/DIE-ZEHN-PRINZIPIEN-1.pdf	
ILO core labour standards	ILO	International Labour Organisation (ILO) core labour standards - ILO declaration on fundamental principles and rights at work and its follow-up	18.06.1998	https://www.ilo.org/wcmsp5/groups/public/---europe/---ro-geneva/---ilo-berlin/documents/normativeinstrument/wcms_193727.pdf	https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/normativeinstrument/wcms_716594.pdf
International Bill of Human Rights	UNO	International Bill of Human Rights	10.12.1948	https://www.un.org/depts/german/menschenrechte/aemr.pdf	https://www.ohchr.org/documents/publications/factsheet2rev.1en.pdf



Sustainability in securities regulation

Title	Organisation	Official description	Publication	German	English
Proposal to complement the AIFM Regulation	EU Commission	Draft amendment to regulation no 231/2013 (AIFM) (C/2021/2615)	21.04.2021		https://ec.europa.eu/transparency/regdoc/rep/3/2021/EN/C-2021-2615-F1-EN-MAIN-PART-1.PDF
Proposal to supplement the UCITS Directive	EU Commission	Draft amendment of directive 2010/43/EU (UCITS) (C/2021/2617)	21.04.2021	https://ec.europa.eu/transparency/regdoc/rep/3/2021/DE/C-2021-2617-F1-DE-MAIN-PART-1.PDF	https://ec.europa.eu/transparency/regdoc/rep/3/2021/EN/C-2021-2617-F1-EN-MAIN-PART-1.PDF
ESMA - Strategy	ESMA	ESMA - Sustainable Finance Strategy (ESMA22-105-1052)	February		https://www.esma.europa.eu/sites/default/files/library/esma22-105-1052_sustainable_finance_strategy.pdf
ESMA Final Report	ESMA	Technical advice on the integration of sustainability policies and factors into the UCITS Directive and AIFMD (ESMA34-45-688)	30.04.2019		https://www.esma.europa.eu/sites/default/files/library/esma34-45-688_final_report_on_integrating_sustainability_risks_and_factors_in_the_ucits_directive_and_the_aifmd.pdf

Publication of the European Central Bank (ECB)

Title	Organisation	Official description	Publication	German	English
EBA consultation	EBA	Public consultation on draft technical standards on ESG risk disclosure under Pillar 3	01.03.2021		https://www.eba.europa.eu/eba-launches-public-consultation-draft-technical-standards-pillar-3-disclosures-esg-risks
EBA Discussion Paper	EBA	EBA discussion paper on the management and monitoring of ESG risks for credit institutions and investment firms (EBA/DP/2020/03)	30.10.2020		https://www.eba.europa.eu/sites/default/documents/files/document_library/Publications/Discussions/2021/Discussion%20Paper%20on%20management%20and%20supervision%20of%20ESG%20risks%20for%20credit%20institutions%20and%20investment%20firms/935496/2020-11-02%20ESG%20Discussion%20Paper.pdf?retry=1
EBA questionnaire	EBA	Pillar 3 disclosure on ESG risks	17.09.2020		https://www.eba.europa.eu/sites/default/documents/files/document_library/Regulation%20and%20Policy/Transparency%20and%20Pillar%203/Questionnaire%20-%20ESG%20disclosure/931627/Questionnaire%20to%20banks%20-%20P3%20disclosures%20on%20ESG%20risks%20under%20Article%20449a%20CRR.pdf
EBA GLOM	EBA	EBA guideline on lending and credit monitoring (EBA/GL/2020/06)	29.05.2020		https://www.eba.europa.eu/sites/default/documents/files/document_library/Publications/Guidelines/2020/Guidelines%20on%20loan%20origination%20and%20monitoring/884283/EBA%20GL%202020%2006%20Final%20Report%20on%20GL%20on%20loan%20origination%20and%20monitoring.pdf?retry=1

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