

# Overview of disclosure requirements - EU Sustainable Finance -

2021

2022

2023

2024

APPLICATION OF THE REGULATION

**10 March 2021**

Application of SFDR regulation

**1<sup>st</sup> January 2022**

Application of the EU Taxonomy  
Climate objectives

**1<sup>st</sup> January 2023**

Application of the EU Taxonomy  
Remaining 4 environmental objectives

PRODUCT DISCLOSURE

The obligation to disclose alignment with the Taxonomy in relation to first two objectives applies for Art 8 & 9 SFDR products. **The templates on how to report will not yet apply**

**1<sup>st</sup> Jan. to 31 Dec. 2022** : Reference period for entity-level adverse sustainability impacts

**1<sup>st</sup> January 2023**

**Art 8 & 9 product disclosure templates will apply following delay**

**30 June 2023**

Disclosure of **adverse sustainability impacts** at entity-level

**1<sup>st</sup> January 2024**

Disclosure of **Taxonomy-alignment of Art 8 & 9 products** relative to all environmental objectives

**1<sup>st</sup> January 2022**

Disclosure of Taxonomy-eligibility **only by undertakings**

CORPORATE DISCLOSURE

**1<sup>st</sup> January 2023**

Disclosure of Taxonomy-alignment by **non-financial undertakings** in relation to all environmental objectives

**1<sup>st</sup> January 2024**

Disclosure of Taxonomy-alignment of **financial undertakings** in relation to all environmental objectives

INTEGRATION OF SUSTAINABILITY PREFERENCES

**2<sup>nd</sup> August 2022**

Application of sustainability-related provisions under MiFID II & IDD

Sustainability preferences of client must be ascertained. However, information on Taxonomy-alignment & complete SFDR product disclosures will be unavailable

