Overview of disclosure requirements
- EU Sustainable Finance -

**APPLICATION OF THE REGULATION**

- **2021**
  - 10 March 2021
    - Application of SFDR regulation

- **2022**
  - 1st January 2022
    - Application of the EU Taxonomy
      - Climate objectives

  - 1st January 2022
    - Disclosure of Taxonomy-eligibility only by undertakings

  - 1st January 2022
    - Application of sustainability-related provisions under MiFID II & IDD

- **2023**
  - 1st January 2023
    - Application of the EU Taxonomy
      - Remaining 4 environmental objectives

  - 1st January 2023
    - Art 8 & 9 product disclosure templates will apply following delay

  - 30 June 2023
    - Disclosure of adverse sustainability impacts at entity-level

  - 1st January 2024
    - Disclosure of Taxonomy-alignment of Art 8 & 9 products relative to all environmental objectives

- **2024**
  - 1st January 2024
    - Disclosure of Taxonomy-alignment of financial undertakings in relation to all environmental objectives

**PRODUCT DISCLOSURE**

- **1st January 2022**
  - 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

- **1st January 2022**
  - Reference period for entity-level adverse sustainability impacts

- **2nd August 2022**
  - Sustainability preferences of client must be ascertained. However, information on Taxonomy-alignment & complete SFDR product disclosures will be unavailable

**CORPORATE DISCLOSURE**

- **1st January 2023**
  - Disclosure of Taxonomy-alignment by non-financial undertakings in relation to all environmental objectives

**INTEGRATION OF SUSTAINABILITY PREFERENCES**

- **2021**
  - 6 December 2021