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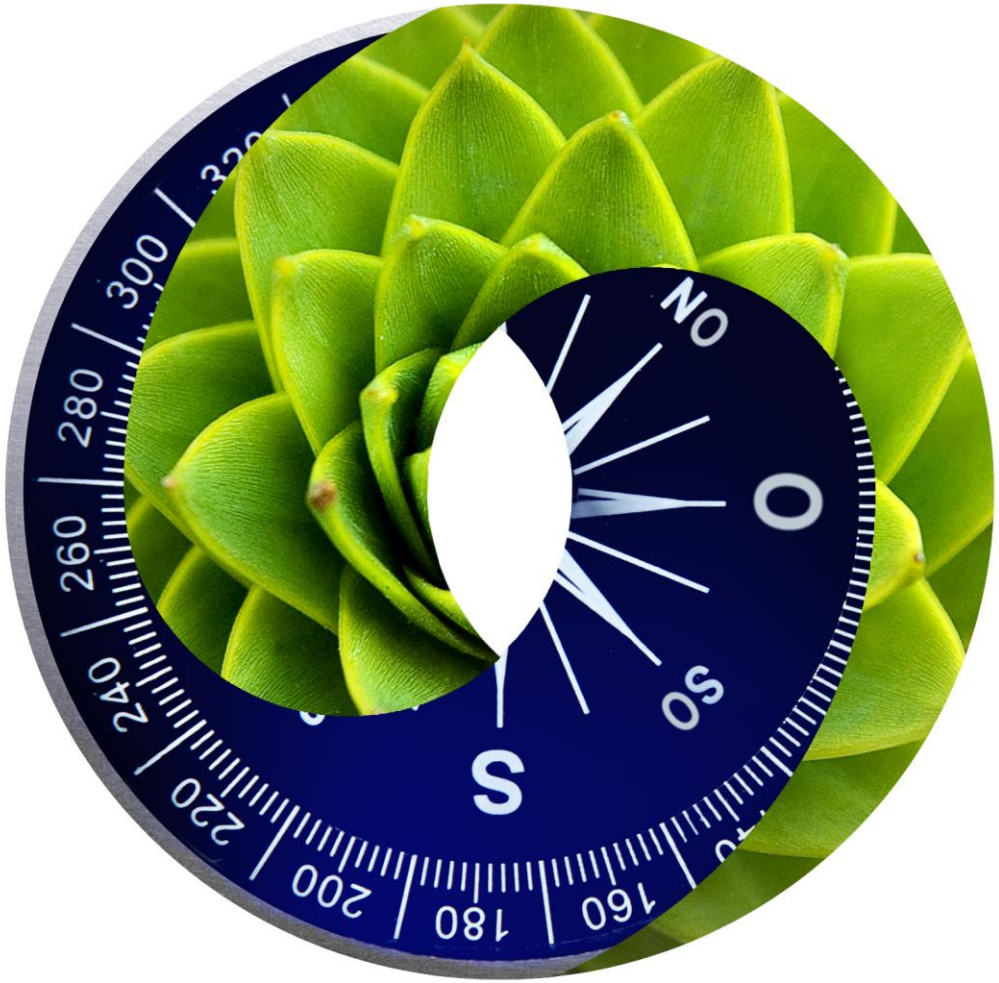

Deloitte Sustainable Finance Navigator

January 26, 2026

MAKING AN IMPACT THAT MATTERS since 1845

Deloitte Sustainable Finance Navigator

About the Deloitte Sustainable Finance Navigator

The field of sustainable finance is developing rapidly at both EU and international level. This dynamic is accompanied by a multitude of regulatory activities that affect almost the entire economy. With the Deloitte Sustainable Finance Navigator, we keep you up to date so you will not miss any of the numerous publications. The Deloitte Sustainable Finance Navigator is updated regularly and available for download on our website.

Structure and overview

To ensure optimal clarity, we have created various categories and groups. To each of these, we have assigned the corresponding publications. For instance, the EU Taxonomy category is subdivided into EU Taxonomy Article 8, Environmental Objectives 1 and 2, and Environmental Objectives 3 to 6 groups. Through the links provided in the table of contents, you can directly access the overarching categories. Within the groups, the publications are sorted chronologically, enabling you to understand the development of each topic over time. Also, we have added a link to the original document next to every publication, which (if available) can be accessed in both German and English.

Deloitte Sustainable Finance Navigator | Update 26.01.2026

We are very pleased to present our updated Deloitte Sustainable Finance Navigator to you. Amid the rapid development and growing complexity of Sustainable Finance, we continuously refine our structure to ensure you have efficient access to our broad range of publications.

Our categorization and grouping provide maximum clarity – the specific topics of sustainability reporting are clearly organized and easy to navigate. In addition, we have introduced a new structure for archiving based on recency. The categories cover all relevant areas, including Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS), Non-Financial Reporting Directive (NFRD), Implementation into National Legislation (DE), Other Accounting and Reporting Standards, and Sustainability Topics.

Within these categories, the groups follow a consistent logic that enables quick access to information. For example, the categories CSRD and ESRS feature a clear structure aligned with established standards. The group Audit & Assurance spans four key categories (CSRD, SFDR, Other European Regulations, International Regulations), offering targeted insights into assurance-related topics. Additionally, the groups LSME and VSME within the ESRS category reflect current discussions on simplifying sustainability reporting for SMEs.

We are confident that our Deloitte Sustainable Finance Navigator, with its revised structure, will be an even more valuable tool for you and will support you in navigating the various facets of Sustainable Finance more effectively.

We wish you insightful use of our updated Sustainable Finance Navigator!

January, 2026

Deloitte Sustainable Finance Navigator

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EU Sustainable Finance Strategy

EU Sustainable Finance Strategy and EU Action Plan – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Monitoring Capital Flows – Final Report	PoSF	Platform on Sustainable Finance Final Report on Monitoring Capital Flows to Sustainable Investments	11.03.2025		Link
Boosting Net-Zero Technologies – Press Release	EU Commission	Commission earmarks 4.6 billion euros to boost Net-Zero Technologies, Electric Vehicle Battery Cell Manufacturing and Renewable Hydrogen under the Innovation Fund	03.12.2024	Link	Link
Global Leader on Sustainable Finance – Press Release	EU Commission	EU continues to be a Global Leader on Sustainable Finance	20.11.2024		Link
Long-term vision for the Sustainable Finance Framework	ESMA	ESMA sets out its long-term vision on the functioning of the Sustainable Finance Framework	24.07.2024		Link
EU Strategic Agenda 2024-2029	EU Council	EU Council – Strategic Agenda 2024-2029	27.06.2024		Link
2030 EU Policy Roadmap	UN PRI	2030 EU Policy Roadmap – Accelerating Private Investment for the Economic Transition	04.05.2024		Link
Action Plan	EU Commission	Action Plan – Financing Sustainable Growth (COM/2018/097)	08.03.2018	Link	Link

EU Sustainable Finance Strategy and EU Action Plan – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Monitoring Capital Flows – Intermediate Report	PoSF	Platform on Sustainable Finance Intermediate Report on Monitoring Capital Flows to Sustainable Investments	04.04.2024		Link
Monitoring Capital Flows – Annexes	PoSF	Annexes to the Platform on Sustainable Finance Intermediate Report on Monitoring Capital Flows to Sustainable Investments	04.04.2024		Link
Sustainable Finance Package – Press Release	EU Commission	Sustainable Finance – Commission takes further Steps to Boost Investment for a Sustainable Future	13.06.2023	Link	Link

Deloitte Sustainable Finance Navigator

EU Sustainable Finance Strategy

EU Sustainable Finance Strategy and EU Action Plan – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainable Finance Framework	EU Commission	A Sustainable Finance Framework that works on the Ground	13.06.2023	Link	Link
Sustainable Finance Framework – Accompanying Document	EU Commission	A Sustainable Finance Framework that works on the Ground – Enhancing the Usability of the EU Taxonomy and the overall EU Sustainable Finance Framework (COM(2023) 317 Final) – Commission Staff Working Document	13.06.2023		Link
Sustainable Finance – Factsheet	EU Commission	Factsheet Sustainable Finance – Investing in a Sustainable Future	13.06.2023	Link	Link
Sustainable Finance Package – FAQ	EU Commission	Questions and Answers on the Sustainable Finance Package	13.06.2023	Link	Link

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EU Sustainable Finance Strategy

EU Green Deal – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Reduction of bureaucratic burdens in sustainability reporting	IDW	IDW Letter – Reduction of bureaucratic burdens in sustainability reporting	21.01.2025		Link
Recommendation for 2040 on Emissions Reduction Target	EU Commission	Commission Presents Recommendation for 2040 Emissions Reduction Target to Set the Path to Climate Neutrality in 2050	14.03.2024		Link
Facilitating Finance for the Transition to a Sustainable Economy	EU Commission	Commission Recommendation (EU) 2023/1425 of 27 June 2023 on Facilitating Finance for the Transition to a Sustainable Economy	07.07.2023	Link	Link
Energy Performance on Buildings	EU Parliament	Energy Performance on Buildings (Recast) Amendments Adopted by the European Parliament on the Proposal for a Directive on the Energy Performance of Buildings COM(2023)0068	14.03.2023	Link	Link
Industrial Plan for Net-Zero Age	EU Commission	Communication – A Green Deal Industrial Plan for the Net-Zero Age (COM(2023) 62 final)	01.02.2023	Link	Link
Facility for the EU's Climate Change Targets	EU Commission	Regulation (EU) 2021/1229 on the Public Sector Loan Facility under the Just Transition Mechanism	30.07.2021	Link	Link
European Climate Act	EU Council	Regulation (EU) 2021/1119 of Establishing the Framework for Achieving Climate Neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999	30.06.2021	Link	Link
Directing Finance towards Green Deal	EU Commission	Directing Finance towards the European Green Deal (COM(2021) 188 final)	21.04.2021	Link	Link
EU Green Deal	EU Commission	The European Green Deal (COM/2019/640)	11.12.2019	Link	Link
Proposal European Climate Law	EU Commission	Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action	21.12.2018	Link	Link

EU Green Deal – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Assessment Report Towards EU Climate Neutrality	EU Scientific Advisory Board	Towards EU Climate Neutrality Progress, Policy Gaps and Opportunities published by the EU Scientific Advisory Board on Climate Change	18.01.2024		Link
Proposal Net Zero Industry Act – Press Release	EU Commission	Press Release of Net-Zero Industry Act – Making the EU the Home of Clean Technologies Manufacturing and Green Jobs	16.03.2023	Link	Link
Proposal Net Zero Industry Act – Annex	EU Commission	Annex to the Proposal for a Regulation of the European Parliament and of the Council on Establishing a Framework of Measures for Strengthening Europe's Net-Zero Technology Products Manufacturing Ecosystem (Net Zero Industry Act)	16.03.2023		Link
Proposal Net Zero Industry Act	EU Commission	Proposal for a Regulation of the European Parliament and of the Council on Establishing a Framework of Measures for Strengthening Europe's Net-zero Technology Products Manufacturing Ecosystem (Net Zero Industry Act) (COM(2023) 161 final)	16.03.2023		Link
Recast of the Directive on Energy Efficiency	EU Commission	Proposal for a Directive of the European Parliament and of the Council on Energy Efficiency on Energy Efficiency for Buildings (2021/0203(COD))	14.07.2021	Link	Link
Proposal European Climate Law	EU Council	Proposal for a Regulation of the European Parliament and of the Council establishing the Framework for achieving Climate Neutrality and amending Regulation (EU) 2018/1999 (European Climate Law) – Letter to the Chair of the European Parliament Committee on the Environment, Public Health and Food Safety (ENVI)	05.05.2021		Link
Proposal European Climate Act	EU Commission	Regulation on Establishing the Framework for achieving Climate Neutrality and amending Regulation (EU) 2018/1999 (European Climate Law) (COD/2020/0036)	04.03.2020	Link	Link

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EU Sustainable Finance Strategy

Fit for 55 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Fit for 55 – Climate Scenario Analysis	ECB	Fit for 55 – Climate Scenario Analysis	19.11.2024		Link
Fit for 55	EU Council	Fit for 55 – the EU Plan for the Green Transition	25.04.2023	Link	Link
Fit for 55 – Press Release	EU Council	Fit for 55' – Council adopts Key Pieces of Legislation Delivering on 2030 Climate Targets	25.04.2023	Link	Link

Transition Finance – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Building Trust in Transition	PoSF	Building Trust in Transition – Core Elements for Assessing Corporate Transition Plans	23.01.2025		Link
Commission Recommendation	EU Commission	Commission Recommendation (EU) 2023/1425 on Facilitating Finance for the Transition to a Sustainable Economy (C(2023) 3844)	27.06.2023	Link	Link
Strategy for Financing the Transition – Annex	EU Commission	Strategy for Financing the Transition to a Sustainable Economy (COM/2021/390) Final – Annex	06.07.2021	Link	Link
Strategy for Financing the Transition	EU Commission	Strategy for Financing the Transition to a Sustainable Economy (COM/2021/390) Final	06.07.2021	Link	Link

Transition Finance – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Strategy for Financing the Transition – Working Document	EU Commission	Strategy for Financing the Transition to a Sustainable Economy (COM/2021/390) Final – Commission Staff Working Document	06.07.2021		Link

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Omnibus Regulation on Sustainability Reporting

Omnibus Initiative – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release - Agreement between the Council and the Parliament on simplifying sustainability regulation	Council of the European Union	Press Release - Council and Parliament strike a deal to simplify sustainability reporting and due diligence requirements and boost EU competitiveness	09.12.2025	Link	Link
Press Release - Simpler rules for fewer companies	EU Parliament	Press Release - Sustainability reporting and due diligence: simpler rules for fewer companies	13.10.2025		Link
Press Release - EU Council agrees on ESG Simplification	Council of the European Union	Press Release - Simplification: Council agrees position on sustainability reporting and due diligence requirements to boost EU competitiveness	23.06.2025		Link
Amendment Proposal – CSRD & Related Directives	Council of the European Union	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements	21.06.2025		Link
ESRS Revision – Progress Report	EFRAG	ESRS Revision – Progress Report as of 20 June 2025	20.06.2025		Link
Press Release – Proposals for Simplifications	EU Commission	Press Release – Commission proposes simplification measures to save EU businesses a further €400 million per year	21.05.2025	Link	
Public Discussion Omnibus	DRSC	Public Discussion by the DRSC in Cooperation with EFRAG – Omnibus-1: Revision of ESRS Set 1	12.05.2025	Link	
ESRS Revision – Work Plan	EFRAG	ESRS Revision – Work Plan and Timeline	25.04.2025		Link
Stop-the-Clock – Directive (EU) 2025/794	EU Commission	Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements	16.04.2025	Link	Link
Press Release – green Light on the Stop-the-Clock	EU Commission	Press Release – Council gives final green Light on the 'Stop-the-Clock' Mechanism to boost EU Competitiveness and provide legal Certainty to Businesses	14.04.2025	Link	Link

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Omnibus Regulation on Sustainability Reporting

Omnibus Initiative – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Stop-the-Clock – Approval by EU Parliament	DRSC	„Stop-the-Clock“-Proposal of Omnibus 1: Approval of the EU Parliament	04.04.2025	Link	
Press Release – Delay Application	EU Parliament	Sustainability and Due Diligence: MEPs Agree to Delay Application of New Rules	03.04.2025	Link	Link
Press Release – Fast-Track Vote	EU Parliament	Sustainability and Due Diligence: MEPs Fast-Track Vote on Postponed Application	01.04.2025	Link	Link
Views on Omnibus Proposals	AFME	AFME views on Sustainability Omnibus proposals	27.03.2025		Link
Letter – Answer to suggestions of EFRAG's SRB	EU Commission	Letter – Answer to suggestions of EFRAG's Sustainability Reporting Board	27.03.2025		Link
Briefing Paper: Omnibus Initiative	DRSC	Briefing Paper: Omnibus Initiative to Simplify Sustainability Reporting	06.03.2025	Link	
Press Release – Eurosif reacts to Omnibus	EUROSIF	Press Release – Eurosif warns Omnibus Proposals risk undermining Investment and Competitiveness	27.02.2025		Link
Press Release – Omnibus Initiative published	DRSC	Press Release – Omnibus Initiative to simplify Sustainability Reporting published	27.02.2025	Link	
Press Release – Comment on Omnibus Package	AFME	Press Release – AFME comments on the EU Sustainability Omnibus Package	26.02.2025		Link
Press Release – Limiting CSRD is a backward step	GRI	Press Release – Limiting CSRD is a backward step for EU sustainability	26.02.2025		Link
Press Release – Statement on Omnibus Proposal	EFRAG	Press Release – EFRAG SRB Releases Statement on Omnibus Proposals	26.02.2025		Link

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Omnibus Regulation on Sustainability Reporting

Omnibus Initiative – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release – Omnibus Package on Sustainability	IDW	Press Release – Omnibus package on Sustainability: EU Commission Publishes Proposals for Amendments to the CSRD	26.02.2025	Link	
FAQ – Omnibus I and II	EU Commission	FAQ on simplification Omnibus I and II	26.02.2025		Link
Omnibus II – Proposal	EU Commission	General publications – Omnibus II (Proposal)	26.02.2025		Link
Omnibus I – Proposal	EU Commission	General publications – Omnibus I (Proposal)	26.02.2025		Link
Press Release – Proposals to Simplify Sustainability Reporting	EU Commission	Press Release – Commission simplifies rules on sustainability and EU investments, delivering over €6 billion in administrative relief	26.02.2025	Link	Link
Exchange on the possible design	DRSC, VDMA, VMEBF	Exchange on the possible design of the omnibus initiative	19.02.2025	Link	
Position Paper on the revision of the CSRD	SF Advisory Board	Position Paper of the German government's Sustainable Finance Advisory Committee – Tapping the potential of the EU's CSRD	11.02.2025	Link	Link
EU Commission Work Programme 2025	EU Commission	Commission Work Programme 2025 – Moving forward together: A Bolder, Simpler, Faster Union (COM(2025) 45 final)	11.02.2025		Link
Press Release – Investors Warn: Omnibus Package May Weaken EU Sustainability Disclosures	PRI, IIGCC, EUROSIF	Press Release – Investors warn Omnibus Package could weaken EU Sustainability Disclosures, harming Investment and Economic Competitiveness	04.02.2025		Link
Investor Joint Statement on Omnibus Legislation	PRI, IIGCC, EUROSIF	Investor Joint Statement on Omnibus Legislation	04.02.2025	Link	Link
Position Paper on Omnibus Initiative	DRSC	Measures to improve the European Legal Framework for Sustainability Reporting	31.01.2025	Link	

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Omnibus Regulation on Sustainability Reporting

Omnibus Initiative – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Simplifications regarding Taxonomy	IDW	IDW Letter – Simplifications regarding Taxonomy Reporting	09.01.2025		Link
Press Release – Omnibus Initiative	DRSC	Press Release – Omnibus Initiative to simplify Reporting Obligations for Companies	26.11.2024	Link	

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Corporate Sustainability Reporting Directive (CSRD)

Corporate Sustainability Reporting Directive (CSRD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ on the CSRD and the ESRS	IDW	IDW Letter – EU Commission FAQ CSRD - ESRS	08.01.2025		Link
Overview of the status of CSRD Implementation into National Law in the EU Member States	EU Commission	National Transposition Measures communicated by the Member States concerning – Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Reg No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards Corporate Sustainability Reporting (Text with EEA relevance)	26.11.2024	Link	Link
Commission Notice – Clarification on CSRD, ESRS, and SFDR	EU Commission	Commission Notice on the interpretation of certain legal provisions in Directive 2013/34/EU, Directive 2006/43/EC, Regulation (EU) No 537/2014, Directive 2004/109/EC, Delegated Regulation (EU) 2023/2772, and Regulation (EU) 2019/2088 as regards sustainability reporting (C/2024/6792)	13.11.2024	Link	Link
Guidelines on Limited Assurance	CEAOB	Guidelines on Limited Assurance on Sustainability Reporting	30.09.2024		Link
FAQ on the CSRD	EU Commission	Frequently asked questions on the Corporate Sustainability Reporting Directive (CSRD)	07.08.2024		Link
Delegated Directive 2023/2775	EU Commission	Commission Delegated Directive (EU) 2023/2775 of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the Adjustments of the Size Criteria for Micro, Small, Medium-Sized and Large Undertakings or Groups	21.12.2023	Link	Link
Adjustments of the Size Criteria – Draft & Adoption	EU Commission	Commission Delegated Directive amending Directive 2013/34/EU of the European Parliament and of the Council as regards the Adjustments of the Size Criteria for Micro, Small, Medium-Sized and Large Undertakings or Groups - Ref. Ares(2023)6193431	13.09.2023	Link	Link
Directive 2022/2464	EU Council	Directive (EU) 2022/2464 of the European Parliament and of the Council amending Regulation (EU) 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards Corporate Sustainability Reporting	16.12.2022	Link	Link

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Corporate Sustainability Reporting Directive (CSRD)

Corporate Sustainability Reporting Directive (CSRD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposal to amend the Time Limits	EU Commission	Proposal for a Decision of the European Parliament and of the Council amending Directive 2013/34/EU as regards the Time Limits for the Adoption of Sustainability Reporting Standards for Certain Sectors and for Certain Third-country Undertakings	17.10.2023	Link	Link
Approval of the CSRD by the EU Council	EU Council	Press Release – Council gives Final Green Light to Corporate Sustainability Reporting Directive	28.11.2022	Link	Link
Reporting Rules for Multinationals	EU Parliament	Sustainable Economy – Parliament adopts New Reporting Rules for Multinationals	10.11.2022		Link
Adoption of the CSRD by the EU Parliament	EU Parliament	European Parliament Legislative Resolution on the Proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) 537/2014, as regards Corporate Sustainability Reporting (COM(2021)0189 – C9-0147/2021 – 2021/0104(COD))	10.11.2022	Link	Link
Proposal to amend the CSRD	EU Council	Interinstitutional File 2021/0104(COD)	30.06.2022		Link
Statement of EU Council on the CSRD	EU Council	Council adopts its Position on the Corporate Sustainability Reporting Directive (CSRD)	18.02.2022	Link	Link
CSRD – Draft Report	EU Committee on Legal Affairs	Draft Report on the Proposal for a Directive of the European Parliament and of the Council amending Directives 2013/34/EU, 2004/109/EC, 2006/43/EC and Regulation (EU) 537/2014, as regards Corporate Sustainability Reporting (COM(2021)0189 – C9-0147/2021 – 2021/0104(COD))	16.11.2021	Link	Link
CSRD – Proposal	EU Commission	Proposal for a Directive amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) 537/2014, as regards Corporate Sustainability Reporting (COD/2021/0104)	21.04.2021	Link	Link
FAQ – CSRD	EU Commission	FAQ – Corporate Sustainability Reporting Directive Proposal	21.04.2021	Link	Link

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Corporate Sustainability Reporting Directive (CSRD)

CSRD – Regulatory Technical Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESEF - Reporting Manual	ESMA	ESEF Reporting Manual - Preparation of Annual Financial Reports in ESEF format (Update October 2025)	14.10.2025		Link
Comment Letter on the Amendment of the ESEF-RTS	DRSC	Consultation on the Amendment of the ESEF-RTS: DRSC Comment Letter submitted	31.03.2025		Link
Core Taxonomy as ESEF Regulation (2025/19)	EU Commission	Delegated Regulation amending the Regulatory Technical Standards laid down in Delegated Regulation (EU) 2019/815 as regards the 2024 update of the Taxonomy for the Single Electronic Reporting Format (2025/19)	15.01.2025	Link	Link
Consultation paper on amending the ESEF and EEAP RTS	ESMA	Consultation Paper on the RTS on the European Single Electronic Format (ESEF) for Sustainability Reporting and on the amendments to the RTS on the European Electronic Access Point (EEAP) (ESMA32-2009130576-3024)	13.12.2024		Link

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Corporate Sustainability Reporting Directive (CSRD)

Audit & Assurance – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidelines – Sustainability Information Enforcement	ESMA	Guidelines – On Enforcement of Sustainability Information (ESMA32-992851010-1815)	29.04.2025		Link
European common Enforcement Priorities	ESMA	Statement – European common enforcement priorities for 2024 corporate reporting (ESMA32-193237008-8369)	24.10.2024		Link
Guidelines on Enforcement of Sustainability Information	ESMA	Final Report – Guidelines on Enforcement of Sustainability Information (ESMA32-992851010-1600)	05.07.2024		Link

Audit & Assurance – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft on the Monitoring of Sustainability Information	ESMA	ESMA consults on Draft Guidelines for Supervision of Corporate Sustainability Information	15.12.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Simplified ESRS	EFRAG	Draft Simplified ESRS	02.12.2025		Link
Delegated Regulation (EU) 2025/1416	EU-Commission	Commission Delegated Regulation (EU) 2025/1416 of 11 July 2025 amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure requirements for certain undertakings	10.11.2025	Link	Link
DRSR letter to EFRAG	DSRC	Revision of ESRS Set 1: Preliminary comments on the first draft of ESRS 1	14.11.2025		Link
Ultimate steps for implementation in the revised ESRS	DSRC	Fair presentation: ultimate steps needed for a meaningful implementation in the revised ESRS	17.10.2025		Link
Letter to EFRAG living wage concept	DSRC	Revision of ESRS Set 1: Introduction of complex living wage estimates to calculate an adequate wage benchmark (ED ESRS S1-9)	11.11.2025		Link
DRSC response to EFRAG consultation drafts	DSRC	Revision of ESRS Set 1: DRSC response to EFRAG consultation drafts	30.09.2025	Link	
DSRC Final Consultation on ESRS Exposure Drafts	DSRC	DSRC Final Consultation on ESRS Exposure Drafts	25.09.2025		Link
Revision ESRS Set 1	DSRC	Revision of the ESRS Set 1	08.08.2025	Link	
Exposure Drafts ESRS	EFRAG	Amended ESRS - Exposure Drafts July 2025	31.07.2025		Link
Revised ESRS Exposure Drafts	EFRAG	Press release - EFRAG Shares Revised ESRS Exposure Drafts and Launches 60-Day Public Consultation	31.07.2025		Link
Implementation of the ESRS: Observed Practices based on statements issued as of 20 April 2025	EFRAG	Implementation of the European Sustainability Reporting Standards (ESRS): Observed Practices Based on Statements Issued as of 20 April 2025	23.07.2025		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Delegated Regulation on Postponement of Disclosure Requirements"	EU Commission	Commissions Delegated Regulation (EU) amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure requirements for certain undertaking C(2025) 4812 final	11.07.2025		Link
EFRAG Working Draft – ESRS 1		EFRAG Draft Amended ESRS 1– Exposure Draft UNAPPROVED Secretariat Working document	10.07.2025		Link
EFRAG Working Draft – ESRS 2	EFRAG	EFRAG Draft Amended ESRS 2 Exposure Draft UNAPPROVED Working document	10.07.2025		Link
Letter regarding the revision of the ESRS	EU Commission	Letter from the European Commission to EFRAG regarding the extension of the public consultation period for the revision of the ESRS	01.07.2025		Link
ESRS Set 1: Status of the revision	IDW	First sentence of the ESRS: Status of the revision and effects on IDW RS	25.06.2025	Link	
ESRS Revision - Progress Report	EFRAG	ESRS Revision: Progress Report as of 20 June 2025	20.06.2025		Link
Observations on Status of ESRS Revision	DRSC	DRSC observations on status of EFRAG's work on the ESRS revision	18.06.2025		Link
Revision of ESRS Set 1	DRSC	Revision of ESRS Set 1: Expanding the use of non-primary data, estimates, and other measurement techniques for value chain information and own operations	03.06.2025		Link
Working Paper: Simplification of ESRS Set 1	ANC, DRSC, ICAC, OIC	Towards a simplified ESRS Set 1: Preliminary suggestions from the staff of the four National Standard Setters (ANC, DRSC, ICAC, OIC)	29.05.2025		Link
Reply Letter on the ESRS Revision	EU Commission	Reply Letter to the Submission of EFRAG's Work Plan for the Revision of the ESRS	05.05.2025		Link
Suggestions for the Revision of ESRS Set 1	DRSC	Ten Suggestions for the Revision of ESRS Set 1 – Initial Ideas by the DRSC Sustainability Reporting Technical Committee	15.04.2025		Link

Deloitte Sustainable Finance Navigator

European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release – Revision of ESRS Set 1	DRSC	Press Release – The EU Commission commissioned EFRAG to start the process of revising ESRS Set 1	28.03.2025	Link	
Mapping between CDP and ESRS E1	EFRAG	CDP and EFRAG publish correspondence mapping between CDP question bank and European Sustainability Reporting Standard E1	18.03.2025		Link
GRI Sector Standards draft Banking exposure	GRI	GRI Sector Standards Project for Financial Services – Banking exposure draft	20.02.2025		Link
GRI Sector Standards draft Capital Markets exposure	GRI	GRI Sector Standards Project for Financial Services – Capital Markets exposure draft	20.02.2025		Link
GRI Sector Standards draft Insurance exposure	GRI	GRI Sector Standards Project for Financial Services – Insurance exposure draft	20.02.2025		Link
Guidance for industry-specific Materiality Analysis	BDI, DRSC	Guidance for Industry-Specific Preliminary Considerations for the ESRS Materiality Assessment	14.01.2025	Link	
Transition from DNK to ESRS Indicators	DNK	Transition from DNK Indicators to ESRS Indicators	09.01.2025	Link	
FAQ on the CSRD and the ESRS	IDW	IDW Letter – EU Commission FAQ CSRD - ESRS	08.01.2025		Link
Addendum to IG 3 – Technical adjustments	EFRAG	Addendum to IG 3 – Technical adjustments to the List of Datapoints	20.12.2024		Link
ESRS FAQ – Compilation of Explanations	EFRAG	EFRAG ESRS FAQ Platform – Compilation of Explanations, December 2024	19.12.2024		Link
ESRS as a Framework for NFS	DRSC	Briefing Paper – ESRS as a Framework for a Non-Financial Statement	18.12.2024	Link	
Scope 3 Absolute Target Setting	EFRAG	Scope 3 Absolute Target Setting for Financial Institutions – Updated Cover Note (Paper 05-06)	12.12.2024		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESRS FAQ – Compilation of Explanations on the ESRS	EFRAG	EFRAG ESRS FAQ Platform – Compilation of Explanations, January - November 2024	06.12.2024		Link
ESRS FAQ – Explanations on the Cross-Cutting Standards (ID 177)	EFRAG	EFRAG ESRS FAQ Platform – Cross-Cutting Standards, Mapping of Sustainability, Matters to Topical Disclosures (FAQ ID 177), November 2024	06.12.2024		Link
IDW Paper: ESRS Module (IDW RS FAB 100)	IDW	IDW Position Paper on Accounting: ESRS Module Statement (IDW RS FAB 100)	22.11.2024	Link	
Commission Notice – Clarification on CSRD, ESRS, and SFDR	EU Commission	Commission Notice on the interpretation of certain legal provisions in Directive 2013/34/EU, Directive 2006/43/EC, Regulation (EU) No 537/2014, Directive 2004/109/EC, Delegated Regulation (EU) 2023/2772, and Regulation (EU) 2019/2088 as regards sustainability reporting (C/2024/6792)	13.11.2024	Link	Link
Draft – Transition Plan for Climate Change Mitigation Implementation Guidance	EFRAG	Draft EFRAG IG 4 Transition Plan for Climate Change Mitigation Implementation Guidance	04.11.2024		Link
Amendment of the German version of the ESRS	EU Commission	Corrigendum to Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with sustainability reporting standards (2024 / 90457)	09.08.2024	Link	
GRI FAQ – Sustainability Reporting in the EU	GRI	GRI and Sustainability Reporting in the EU – FAQ by GRI Reporters and Information Users	10.07.2024		Link
ESRS FAQ Platform 5/2024	EFRAG	ESRS Implementation FAQ Platform - Explanations 5/2024	03.06.2024		Link
Detailed ESRS Datapoints	EFRAG	EFRAG IG 3 List of ESRS Datapoints Implementation Guidance	31.05.2024		Link
Value Chain Implementation Guidance	EFRAG	EFRAG IG 2 Value Chain Implementation Guidance	31.05.2024		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Materiality Assessment Implementation Guidance	EFRAG	EFRAG IG 1 Materiality Assessment Implementation Guidance	31.05.2024		Link
DelReg 2023/2772 – Corrigendum	EU Commission	Corrigendum to Commission DelReg 2023/2772 supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards	19.04.2024	Link	Link
ESRS FAQ Platform 2/2024	EFRAG	ESRS Implementation FAQ Platform - Explanations 2/2024	01.03.2024		Link
ESRS FAQ – Second Set	EFRAG	EFRAG ESRS Question and Answer – Platform Releases Second Set of Technical Explanations	01.03.2024		Link
ESRS FAQ – First Set	EFRAG	EFRAG ESRS Question and Answer – Platform Releases First Set of Technical Explanations	05.02.2024		Link
ESRS FAQ Platform	EFRAG	ESRS Implementation FAQ Platform	01.02.2024		Link
DelReg 2023/2772	EU Commission	Commission DelReg 2023/2772 supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards	22.12.2023	Link	Link
Launch of the ESRS FAQ Platform	EFRAG	Launch of the EFRAG ESRS FAQ Platform to support the Implementation of ESRS	24.10.2023		Link
DelReg supplementing Accounting Directive	EU Commission	Commission DelReg supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final)	31.07.2023	Link	Link
DelReg Annex I – ESRS 1	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS 1 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS 2	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS 2 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS E1	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS E1 (C(2023) 5303 final)	31.07.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg Annex I – ESRS E2	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS E2 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS E3	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS E3 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS E4	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS E4 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS E5	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS E5 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS S1	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS S1 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS S2 to S4	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS S2 to S4 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I – ESRS G1	EFRAG	Annex I to the Commission DelReg supplementing Directive 2013/34/EU as regards Sustainability Reporting Standards – ESRS G1 (C(2023) 5303 final)	31.07.2023		Link
DelReg Annex I	EU Commission	Annex I to the Commission DelReg supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final)	31.07.2023	Link	Link
DelReg Annex II	EU Commission	Annex II to the Commission DelReg supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (C(2023) 5303 final)	31.07.2023	Link	Link
FAQ on the Adoption of the ESRS	EU Commission	FAQ on the Adoption of European Sustainability Reporting Standards	31.07.2023		Link
Draft DelReg	EU Commission	Commission Delegated Regulation (EU) supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards (Ares(2023)4009405)	09.06.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft DelReg – Annex I	EU Commission	Annex I – European Sustainability Reporting Standards (Ares(2023)4009405)	09.06.2023		Link
Draft DelReg – Annex II	EU Commission	Annex II – Acronyms and Glossary of Terms (Ares(2023)4009405)	09.06.2023		Link

European Sustainability Reporting Standards (ESRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Brief survey on the status of materiality analysis in the DAX-40	DRSC	European Sustainability Reporting Standards (ESRS) Brief survey by the DRSC on the status of materiality analysis in the DAX40 companies	12.07.2024	Link	
Public Statement – First Application of ESRS	ESMA	Off to a Good Start – First Application of ESRS (ESMA32-992851010-1597)	05.07.2024		Link
Implementation Guidance – Finalization	EFRAG	Finalization of three EFRAG ESRS IG Documents (EFRAG IG 1 to 3)	31.05.2024		Link
Explanatory Note to IG 3	EFRAG	Explanatory Note to IG 3 List of ESRS Datapoints Implementation Guidance	31.05.2024		Link
Draft – GRI-ESRS Interoperability Index	EFRAG	Draft GRI-ESRS Interoperability Index	13.12.2023		Link
Draft – Detailed ESRS Datapoints	EFRAG	Draft EFRAG IG 3 Detailed ESRS Datapoints Implementation Guidance	01.12.2023		Link
Draft – Value Chain Implementation Guidance	EFRAG	Draft EFRAG IG 2 Value Chain Implementation Guidance	01.12.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft – Materiality Assessment Implementation Guidance	EFRAG	Draft EFRAG IG 1 Materiality Assessment Implementation Guidance	01.12.2023		Link
List of ESRS Data Points	EFRAG	List of ESRS Data Points – Files from EFRAG Secretariat at EFRAG	15.11.2023		Link
Draft – List of ESRS Data Points – Implementation Guidance	EFRAG	Draft List of ESRS Data Points – Implementation Guidance (Paper 04-02)	06.11.2023		Link
Draft – Materiality Assessment Implementation Guidance	EFRAG	Implementation Guidance for Materiality Assessment – Draft for Discussion	25.10.2023		Link
Draft – Value Chain Implementation Guidance Update	EFRAG	Implementation Guidance for the Value Chain (Draft) – Update	25.10.2023		Link
Value Chain Implementation Guidance – Feedback	EFRAG	Feedback on Value Chain Implementation Guidance Issues Paper	25.10.2023		Link
Motion for a Resolution ESRS	EU Parliament	European Parliament Resolution on the Commission Delegated Regulation of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards Sustainability Reporting Standards B9-0426/2023	11.10.2023	Link	Link
Materiality Assessment Implementation Guidance	EFRAG	Implementation Guidance for the Materiality Assessment (Draft)	23.08.2023		Link
Value Chain Implementation Guidance	EFRAG	Implementation Guidance for Value Chain (Draft)	23.08.2023		Link
Greater Focus on the Implementation of E1	DRSC	Deutsches Rechnungslegungs Standards Committee e.V. (DRSC) European Commission requires EFRAG to focus more on the Implementation of Set 1 of the ESRS	22.03.2023	Link	
Opinion on the ESRS	EBA	Opinion of the European Banking Authority on the Draft European Sustainability Reporting Standards (ESRS)	26.01.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Overview Draft ESRS	EFRAG	Public Consultation on the First Set of Draft ESRS	29.04.2022		Link
Public Note for Consultation	EFRAG	Cover Note for Public Consultation – Draft European Sustainability Reporting Standards	29.04.2022		Link
EFRAG's Due Process Procedures	EFRAG	EFRAG's Due Process Procedures – EU Sustainability Reporting Standard-Setting	15.03.2022		Link
Draft Sector Classification Standard	EFRAG	Exposure Draft European Sustainability Reporting Standard SEC1 Sector Classification Standard	25.02.2022		Link
ESRG 1 – Double Materiality	EFRAG	Draft European Sustainability Reporting Guidelines 1 Double Materiality Conceptual Guidelines for Standard-setting	20.01.2022		Link
ESRG 2 – Characteristics of Information Quality	EFRAG	Draft European Sustainability Reporting Guidelines 2 Quality of Information Conceptual Guidelines for Standard-setting	20.01.2022		Link
EFRAG Working Papers	EFRAG	PTF-ESRS Batch 1 Working Papers – Cover Note and Next Steps	18.01.2022		Link
Prototype Climate Standards	EFRAG	Climate Standard Prototype Working Paper	08.09.2021		Link
Letter from Commissioner McGuiness	EFRAG	Commissioner McGuiness invites EFRAG to start Technical Work on Draft Sustainability Reporting Standards and proceed with Governance Reforms as soon as possible	12.05.2021		Link
EU Sustainability Reporting Standard	EFRAG	Proposals for a Relevant and Dynamic EU Sustainability Reporting Standard-Setting	19.02.2021		Link
Climate-Related Reporting	EFRAG	How to Improve Climate-Related Reporting – A Summary of Good Practices of the European Financial Reporting Advisory Group (EFRAG)	28.02.2020		Link

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European Sustainability Reporting Standards (ESRS)

ESRS – Regulatory Technical Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Educational Videos on ESRS Set 1 XBRL Taxonomy	EFRAG	EFRAG Releases First Educational Videos on ESRS Set 1 XBRL Taxonomy Tagging	20.03.2025		Link
ESRS Set 1 XBRL Taxonomy	EFRAG	ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions	30.08.2024		Link

ESRS – Regulatory Technical Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft – ESRS Set 1 XBRL Taxonomy	EFRAG	Draft ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions	08.02.2024		Link
Draft – ESRS XBRL Taxonomy	EFRAG	Presentation of the Draft ESRS XBRL Taxonomy and Update on the Pre-Approval Process – Cover Note	13.12.2023		Link

Sector-specific ESRS Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Directive 2024/1306	EU Commission	Directive (EU) 2024/1306 amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertaking	08.05.2024	Link	Link

Sector-specific ESRS Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Materiality Approach for ESRS Sector Standards	EFRAG	Materiality Approach for ESRS Sector Standards – Cover Note	13.09.2023		Link
Draft ESRS for the Mining, Quarrying and Coal Sector	EFRAG	Working Paper in Preparation of Draft European Sustainability Reporting Standards ESRS Mining, Quarrying and Coal	03.02.2023		Link
Draft ESRS for the Oil and Gas Sector	EFRAG	Oil and Gas Sector Draft ESRS (Upstream and Services + Midstream to Downstream) – Cover Note on Challenges, Open Questions and Relevant Decisions during the Drafting of the Working Papers	24.01.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Standards of March 2023 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESRS 1 – General Requirements	EFRAG	Draft European Sustainability Reporting Standard 1 General requirements – Basis for Conclusion	10.03.2023		Link
ESRS 2 – General Disclosures	EFRAG	Draft European Sustainability Reporting Standard 2 General Disclosure Requirements – Basis for Conclusion	10.03.2023		Link
ESRS E1 – Climate Change	EFRAG	Draft European Sustainability Reporting Standard E1 Climate Change – Basis for Conclusion	10.03.2023		Link
ESRS E2 – Pollution	EFRAG	Draft European Sustainability Reporting Standard E2 Pollution – Basis for Conclusion	10.03.2023		Link
ESRS E3 – Water and Marine Resources	EFRAG	Draft European Sustainability Reporting Standard E3 Water and Marine Resources – Basis for Conclusion	10.03.2023		Link
ESRS E4 – Biodiversity and Ecosystems	EFRAG	Draft European Sustainability Reporting Standard E4 Biodiversity and Ecosystems – Basis for Conclusion	10.03.2023		Link
ESRS E5 – Resource Use and Circular Economy	EFRAG	Draft European Sustainability Reporting Standard E5 Resource Use and Circular Economy – Basis for Conclusion	10.03.2023		Link
ESRS S1 – Own Workforce	EFRAG	Draft European Sustainability Reporting Standard S1 Own Workforce – Basis for Conclusion	10.03.2023		Link
ESRS S2 – Workers in the Value Chain	EFRAG	Draft European Sustainability Reporting Standard S2 Workers in the Value Chain – Basis for Conclusion	10.03.2023		Link
ESRS S3 – Affected Communities	EFRAG	Draft European Sustainability Reporting Standard S3 Affected Communities – Basis for Conclusion	10.03.2023		Link
ESRS S4 – Consumers and End-users	EFRAG	Draft European Sustainability Reporting Standard S4 Consumers and End-users – Basis for Conclusion	10.03.2023		Link
ESRS G1 – Business Conduct	EFRAG	Draft European Sustainability Reporting Standard G1 Business Conduct – Basis for Conclusion	10.03.2023		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Standards of November 2022 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release	EFRAG	Press Release – EFRAG delivers the First Set of Draft ESRS to the European Commission	23.11.2022		Link
ESRS 1 – General Requirements	EFRAG	Draft European Sustainability Reporting Standard 1 General requirements	21.11.2022		Link
ESRS 2 – General Disclosures	EFRAG	Draft European Sustainability Reporting Standard 2 General Disclosure Requirements	21.11.2022		Link
ESRS E1 – Climate Change	EFRAG	Draft European Sustainability Reporting Standard E1 Climate Change	21.11.2022		Link
ESRS E2 – Pollution	EFRAG	Draft European Sustainability Reporting Standard E2 Pollution	21.11.2022		Link
ESRS E3 – Water and Marine Resources	EFRAG	Draft European Sustainability Reporting Standard E3 Water and Marine Resources	21.11.2022		Link
ESRS E4 – Biodiversity and Ecosystems	EFRAG	Draft European Sustainability Reporting Standard E4 Biodiversity and Ecosystems	21.11.2022		Link
ESRS E5 – Resource Use and Circular Economy	EFRAG	Draft European Sustainability Reporting Standard E5 Resource Use and Circular Economy	21.11.2022		Link
ESRS S1 – Own Workforce	EFRAG	Draft European Sustainability Reporting Standard S1 Own Workforce	21.11.2022		Link
ESRS S2 – Workers in the Value Chain	EFRAG	Draft European Sustainability Reporting Standard S2 Workers in the Value Chain	21.11.2022		Link
ESRS S3 – Affected Communities	EFRAG	Draft European Sustainability Reporting Standard S3 Affected Communities	21.11.2022		Link
ESRS S4 – Consumers and End-users	EFRAG	Draft European Sustainability Reporting Standard S4 Consumers and End-users	21.11.2022		Link
ESRS G1 – Business Conduct	EFRAG	Draft European Sustainability Reporting Standard G1 Business Conduct	21.11.2022		Link

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European Sustainability Reporting Standards (ESRS)

European Sustainability Reporting Standards (ESRS) – Standards of November 2022 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Cover Letter Cost-benefit Analysis ESRS	EFRAG	EFRAG's Cover Letter on the Cost-benefit Analysis of the First Set of Draft European Sustainability Reporting Standards	21.11.2022		Link
Cover Letter	EFRAG	Cover Letter	21.11.2022		Link
Due Process Note	EFRAG	Due Process Note	21.11.2022		Link
Explanatory Note	EFRAG	Explanatory Note of How Draft ESRS take account of the Initiatives and Legislation Lists in Article 1 (8) of the CSRD adding Article 29 (b) -5 to the Accounting Directive	21.11.2022		Link
Explanatory Note – Annex	EFRAG	Annex to the Explanatory note	21.11.2022		Link
Appendix I	EFRAG	Appendix I – Disclosure Requirement Index	21.11.2022		Link
Appendix II	EFRAG	Appendix II – CSRD Requirements for the Development of Sustainability Reporting Standards and their Coverage by the Draft ESRS	21.11.2022		Link
Appendix III	EFRAG	Appendix III – Datapoints in Accordance with EU Laws in the ESRS	21.11.2022		Link
Appendix IV	EFRAG	Appendix IV – TCFD Recommendations and ESRS Reconciliation Table	21.11.2022		Link
Appendix V	EFRAG	Appendix V – IFRS Sustainability Standards and ESRS Reconciliation Table	21.11.2022		Link
Appendix VI	EFRAG	Appendix VI – Acronyms and Glossary of Terms	21.11.2022		Link

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European Sustainability Reporting Standards (ESRS)

ESRS for SMEs – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
SME Sustainable Finance Standard	PoSF	Platform on Sustainable Finance Report – Streamlining Sustainable Finance for SMEs	21.03.2025		Link

ESRS for SMEs – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
SME Relief Package	EU Commission	Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – SME Relief Package (COM(2023) 535)	12.09.2023	Link	Link

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European Sustainability Reporting Standards (ESRS)

VSME – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guides for VSME	EFRAG	Three New EFRAG Guides Now Available to Support SMEs in Sustainability Reporting	11.12.2025		Link
Q&A VSME	EU Commission	Questions and answers: Recommendation on a voluntary sustainability reporting standard for small and medium-sized undertakings (VSME)	30.07.2025		Link
VSME Recommendation of the Commission	EU Commission	Commission Recommendation of 30.7.2025 on a voluntary sustainability reporting standard for small and medium-sized undertakings	30.07.2025	Link	Link
Support Material for VSME	EFRAG	Support Material for VSME – The VSME Digital Template and XBRL Taxonomy are intended to enable digital sustainability reporting in accordance with the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), which was submitted as technical advice to the European Commission (EC) on 17 December 2024.	27.05.2025		Link
DNK Guidelines for VSME Reporting	DNK	Guidelines for VSME Reporting Preparation based on a DNK Declaration	10.03.2025	Link	
Joint Letter on VSME	DRSC, AFRAC	Joint Letter from DRSC and AFRAC on the VSME to the European Commission	21.03.2025		Link
Translation of VSME	EFRAG	DRSC-AFRAC Project Group for the Translation of the VSME/ESRS	18.03.2025	Link	
Video Series on VSME	EFRAG	EFRAG Video Series on the VSME Standards in 15 additional languages	12.03.2025		Link
ESRS VSME	EFRAG	Voluntary Reporting Standard for non-listed Small- and Medium-Sized Enterprises (VSME)	17.12.2024		Link
Voluntary ESRS for non-listed SMEs	EFRAG	EFRAG Releases the Voluntary Sustainability Reporting Standard for non-listed SMEs	17.12.2024		Link
Educational Videos on SME Standards	EFRAG	Launch of Educational Videos on SME Standards (ESRS LSME ED and VSME ED)	20.02.2024		Link
ED ESRS VSME	EFRAG	Exposure Draft – Voluntary ESRS for non-listed Small- and Medium-Sized Enterprises (ESRS VSME)	24.01.2024		Link

VSME – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
ED ESRS VSME	EFRAG	Exposure Draft – Voluntary ESRS for Listed Small- and Medium-Sized Enterprises (ESRS LSME) (Agenda Paper 03-02)	29.11.2023		Link
ED ESRS VSME	EFRAG	Exposure Draft – Voluntary ESRS for Listed Small- and Medium-Sized Enterprises (ESRS LSME) (Agenda Paper 03-03)	08.11.2023		Link
Voluntary ESRS for SMEs	EFRAG	EU Voluntary Sustainability Reporting Standard for non-listed SMEs that are Outside the Scope of CSRD – Issue Paper (Agenda Paper 03-01)	17.11.2022		Link

LSME – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Educational Videos on SME Standards	EFRAG	Launch of Educational Videos on SME Standards (ESRS LSME ED and VSME ED)	20.02.2024		Link

LSME – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
ED ESRS LSME	EFRAG	Exposure Draft – Voluntary ESRS for Listed Small- and Medium-Sized Enterprises (ESRS LSME)	24.01.2024		Link
Comparison LSME ED with Set 1	EFRAG	Comparison – Listed Small- and Medium-Sized Enterprises Exposure Draft with Set 1 (Agenda Paper 05-09)	13.12.2023		Link
ED ESRS LSME – Section 2 & 3	EFRAG	Exposure Draft ESRS LSME – Section 2 General Disclosures and Section 3 Policies, Actions and Targets (Agenda Paper 05-03)	13.12.2023		Link
ED ESRS LSME – Section 1	EFRAG	Exposure Draft ESRS LSME – Section 1 General Requirements (Agenda Paper 05-02)	13.12.2023		Link
Approval of LSME ESRS ED	EFRAG	SR Board Approval Cover Note – ESRS LSME Exposure Draft (Agenda Paper 05-01)	13.12.2023		Link

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Non-Financial Reporting Directive (NFRD)

Non-Financial Reporting Directive (NFRD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
NFRD Guidelines 2017	EU Commission	Methodology for Reporting Non-financial Information (2017/C 215/1)	05.07.2017	Link	Link
Modification of the NFRD	EU Commission	Directive 2014/95/EU amending Directive 2013/34/EU (2014/L 330/1)	15.11.2014	Link	Link
Accounting Directive	EU Commission	Directive 2013/34/EU (2013/L 182/19)	29.06.2013	Link	Link

Non-Financial Reporting Directive (NFRD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Non-Financial Reporting Study	EU Commission	Study on the Non-Financial Reporting Directive	08.04.2021		Link
Summary Report on Consultation of the NFRD	EU Commission	Summary Report of the Public Consultation on the Review of the Non-Financial Reporting Directive (Ares(2020)3997889 – 29/07/2020)	29.07.2020		Link
Consultation on the NFRD	EU Commission	Public Consultation on the Review of the Non-Financial Reporting Directive	20.02.2020		Link
Climate-related Supplement	EU Commission	Supplement on Reporting Climate-related Information (2019/C 209/1)	20.06.2019	Link	Link

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Implementation into National Legislation (DE)

CSR-RUG – Implementation of the NFRD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSR Directive Implementation Act	Federal Law Gazette	Act to Strengthen Non-financial Reporting by Companies in their Management and Group Management Reports	11.04.2017	Link	

CSR-RUG – Implementation of the NFRD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Non-financial Reporting	IDW	Draft of an IDW Auditing Standard – Examination of the Content with Limited Certainty of the Non-financial (group) Reporting Outside of the Audit, Institut der Wirtschaftsprüfer (IDW) (EPS 991)	24.11.2022	Link	
Draft Non-financial Reporting	IDW	Draft of an IDW Auditing Standard – Examination of the Content with Sufficient Certainty of the Non-financial (group) Reporting Outside of the Audit, Institut der Wirtschaftsprüfer (IDW) (EPS 990)	24.11.2022	Link	
Draft Non-financial Reporting	IDW	Draft of an IDW Auditing Standard – Checking the Content of the Non-financial (group) Statement as Part of the Annual Audit, Institut der Wirtschaftsprüfer (IDW) (EPS 352)	17.08.2022	Link	
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 the Revision of the CSR Directive	31.01.2021	Link	

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Implementation into National Legislation (DE)

Implementation of the CSRD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Bill on CSRD Implementation	Federal Ministry of Justice	Draft Bill on the Implementation of Directive (EU) 2022/2464 with regard to Corporate Sustainability Reporting as amended by Directive (EU) 2025/794	03.09.2025	Link	
Disclosure Framework CSRD Implementation	Deutsches Aktieninstitut	Establishing a Disclosure Framework for Effective CSRD Implementation	21.07.2025	Link	
DRSC Statement on the Implementation of the CSRD	DRSC	DRSC Statement on the Draft Bill for the Implementation of the CSRD	21.07.2025	Link	
Draft Bill on CSRD Implementation	DRSC	Briefing Paper: Draft Law on the Implementation of the CSRD (as of 11 July 2025)	11.07.2025	Link	
Draft Bill on CSRD Implementation	Federal Ministry of Justice	Draft Bill on the Implementation of Directive (EU) 2022/2464 with regard to Corporate Sustainability Reporting as amended by Directive (EU) 2025/794	10.07.2025	Link	
Act Implementing Directive (EU) 2022/2464	BMJV	Act Implementing Directive (EU) 2022/2464 on Corporate Sustainability Reporting, as amended by Directive (EU) 2025/794	03.07.2025	Link	
Press Release – Online Platform for Sustainability Reporting	BMWK	Press Release – New free Online Platform makes Sustainability Reporting easier for Companies	11.03.2025	Link	
FAQ on the CSRD Implementation	IDW	Questions and answers on the delayed Implementation of the CSRD	06.02.2025	Link	
Consultation Draft – Application Note on DRS 20	DRSC	Consultation Draft for an Application Note on DRS 20 (E-DRSC AH 5)	28.01.2025	Link	
FAQ on the delayed Implementation of the CSRD	IDW	Questions and answers: On the delayed Implementation of the CSRD (Q&A on the delayed Implementation of the CSRD)	16.12.2024	Link	
FAQ on the CSRD in Germany	WPK	Questions and answers on the Application of the Law for the Implementation of the CSRD in Germany	27.11.2024	Link	

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Implementation into National Legislation (DE)

Implementation of the CSRD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release – CSRD Implementation	IDW	IDW sees Legal Uncertainty due to Delayed CSRD Implementation	15.11.2024	Link	
CSRD and CSDDD Application Areas	DRSC	Briefing Paper – Areas of application of the CSRD and the CSDDD	09.10.2024	Link	
Implementation of the EU Directive on CSRD	Federal Ministry of Justice	Implementation of the EU Sustainability Reporting Directive (CSRD) Information paper	24.07.2024	Link	
Legislative draft for the Implementation of the CSRD	Federal Ministry of Justice	Legislative draft for the Implementation of Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 amending Regulation (EU) No. 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU with regard to corporate sustainability reporting	24.07.2024	Link	
Amendment to DRS 20	DRSC	Briefing Paper – Amendments to DRS 20 due to the Implementation of CSRD	05.07.2024	Link	
DSR for Reporting on Intangible Resources	DRSC	Briefing Paper – DRS on Reporting on Intangible Resources	05.07.2024	Link	

Implementation of the CSRD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Positions on Draft Law CSRD	Federal Ministry of Justice	Publication of different Positions on the Draf Law implementing CSRD	13.05.2024	Link	
Draft Law CSRD	Federal Ministry of Justice	Draft Law on the Implementation of Directive (EU) 2022/2464 amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) 537/2014, as regards Corporate Sustainability Reporting	22.03.2024	Link	

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EU Taxonomy

EU Taxonomy – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Call for Evidence climate delegated act	EU Commission	EU taxonomy climate delegated act - Call for evidence	07.11.2025		Link
Call for Evidence environmental delegated act	EU Commission	EU taxonomy environmental delegated act - Call for evidence	07.11.2025		Link
Delegated Act Taxonomy	EU Commission	Delegated Act amending the Taxonomy Disclosures, Climate and Environmental Delegated Acts - (EU) 2020/852	04.07.2025		Link
Cut Taxonomy red tape Q&A	EU Commission	Questions and answers on EU Taxonomy simplifications to cut red tape for companies	04.07.2025		Link
Cut Taxonomy red tape	EU Commission	Commission to cut EU Taxonomy red tape for companies	04.07.2025		Link
GRI Sustainability Taxonomy	GRI	GRI Sustainability Taxonomy: Powering digital sustainability reporting	19.06.2025		Link
Report – Advancing Sustainable Finance	PoSF	Advancing Sustainable Finance – Technical Criteria for New Activities & First Review of the Climate Delegated Act	01.04.2025		Link
Optimizing EU Taxonomy	Sustainable Finance Observatory	The European Taxonomy – Optimizing Regulation to make it a Real Economic Steering Tool for the Transition	27.03.2025		Link
Response to the draft taxonomy delegated act consultation	EU Platform on Sustainable Finance	Platform response to the draft taxonomy delegated act consultation	26.03.2025		Link
Comment Letter on the Delegated Act on the Taxonomy	DRSC	Taxonomy Regulation – DRSC Comment Letter submitted to the European Commission	26.03.2025		Link
Commentary on changes to the EU Taxonomy	AFME	AFME response to the European Commission Consultation on Amendments to the Taxonomy Delegated Acts	26.03.2025		Link
Response on the Delegated Act on the Taxonomy	PoSF	Platform on Sustainable Finance response to the Public Consultation on the Draft Delegated Act amending the EU Taxonomy Delegated Acts	25.03.2025		Link

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EU Taxonomy

EU Taxonomy – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Interpretation and implementation of specific legal provisions	EU Commission	Commission notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act	05.03.2025	Link	Link
Simplifying the EU Taxonomy	PoSF	Simplifying the EU Taxonomy to Foster Sustainable Finance - Report on Usability and Data	05.02.2025		Link
FAQ EU Taxonomy – Draft	EU Commission	Draft Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act	29.11.2024		Link
EU Taxonomy and Net Zero	PoSF	A Compendium of Market Practices – How the EU's Taxonomy and Sustainable Finance Framework are Helping Financial and Non-Financial Actors Transition to Net Zero	29.01.2024		Link
FAQ Taxonomy and SFDR	EU Commission	Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the EU Taxonomy Regulation and Links to the Sustainable Finance Disclosure Regulation	16.06.2023	Link	Link
Taxonomy User Guide	EU Commission	A User Guide to Navigate the EU Taxonomy for Sustainable Activities	15.06.2023		Link
FAQ Taxonomy	EU Commission	FAQ – What is the EU Taxonomy and how will it work in practice?	01.04.2021		Link
Taxonomy Regulation 2020/852	EU Commission	Regulation (EU) 2020/852 on the Establishment of a Framework to Facilitate Sustainable Investment (2020/L 198/13)	22.06.2020	Link	Link

EU Taxonomy – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Stakeholder Request Mechanism	PoSF	EU Taxonomy Stakeholder Request Mechanism launched by Platform on Sustainable Finance together with the EU Commission	17.10.2023		Link

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EU Taxonomy

EU Taxonomy Article 8 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
IDW's comments	IDW	IDW's comments on the Commissions Draft Delegated Regulation amending Commission Delegated Regulation (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486 (Ares(2025)1546172)	26.03.2025		Link
Interpretation and implementation of certain legal provisions	EU Commission	Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act	05.03.2025	Link	Link
Interpretation of Certain Legal Provisions	EU Commission	Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the Reporting of Taxonomy-eligible and Taxonomy-aligned Economic Activities and Assets (C/2024/6691) (Third Commission Notice)	08.11.2024	Link	Link
FAQ on the Disclosures under Article 8	IDW	Application of Art. 8 of the Taxonomy Regulation - Questions and Answers	01.12.2023	Link	
DelVO 2023/2486	EU Commission	DelVO (EU) 2023/2486 amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities	21.11.2023	Link	Link
Corporate Reporting Practices	ESMA	Summary of Findings – Results of a Fact-Finding Exercise on Corporate Reporting Practices under the Taxonomy Regulation (ESMA32-992851010-1098)	25.10.2023		Link
Interpretation of Certain Legal Provisions	EU Commission	Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the Reporting of Taxonomy-eligible and Taxonomy-aligned Economic Activities and Assets (Second Commission Notice)	20.10.2023	Link	Link
FAQ on the Disclosures under Article 8 – Part 2	IDW	FAQ Special Aspects of Reporting in Accordance with Article 8 of the Taxonomy Regulation – Questions and Answers (Part 2)	23.08.2023	Link	
DelReg amending DelReg 2021/2178	EU Commission	Delegated Regulation (EU) amending Delegated Regulation (EU) 2021/2178 (C(2023) 3851 final)	27.06.2023	Link	Link

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EU Taxonomy Article 8 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg – Amendments	EU Commission	Annex V – Amendments to Annexes I, II, III, IV, V, VII, IX and X to Delegated Regulation (EU) 2021/2178	27.06.2023	Link	Link
DelReg – Annex VI KPIs Credit Institutions	EU Commission	Revised Annex VI – Template for the KPIs of Credit Institutions	27.06.2023		Link
DelReg – Annex VII KPIs Investment Firms	EU Commission	Revised Annex VII – Template for the KPIs of Investment Firms	27.06.2023		Link
FAQ Article 8 Reporting	EU Commission	Commission Notice on the Interpretation and Implementation of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation	19.12.2022		Link
FAQ Article 8 Reporting	EU Commission	Commission Notice on the Interpretation of Certain Legal Provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation	06.10.2022	Link	Link
FAQ Article 8 Reporting	EU Commission	FAQs – How should (Non)-financial Undertakings Report Taxonomy-eligible Economic Activities and Assets in Accordance with the Taxonomy Regulation Article 8 Disclosures Delegated Act?	01.01.2022		Link
Voluntary Information on Article 8 Reporting	PoSF	Platform on Sustainable Finance (PoSF) Considerations on Voluntary Information as Part of Taxonomy-eligibility Reporting	20.12.2021		Link
EU Taxonomy Calculator	EU Commission	EU Taxonomy Calculator	10.12.2021		Link
DelReg 2021/2178	EU Commission	Commission Delegated Regulation (EU) 2021/2178 supplementing Regulation (EU) 2020/852 by Specifying the Content and Presentation of Information to be Disclosed by Undertakings Subject to Articles 19a or 29a of Directive 2013/34/EU Concerning Environmentally Sustainable Economic Activities, and specifying the Methodology to Comply with that Disclosure Obligation	10.12.2021	Link	Link
DelReg 2021/2178 – FAQ	DRSC	FAQ of the Accounting Standards Committee of Germany on Reporting Requirements according to Article 8 Application Issues	25.10.2021		Link
DelReg amending Reg 2020/852	EU Commission	Delegated Regulation supplementing Regulation (EU) 2020/852 for Article 8 Reporting (C(2021) 4987 final)	06.07.2021	Link	Link

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EU Taxonomy Article 8 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg – FAQ	EU Commission	FAQ – What is the EU Taxonomy Article 8 Delegated Act and How Will it Work in Practice?	06.07.2021		Link

EU Taxonomy Article 8 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Interpretation of Certain Legal Provisions – Draft	EU Commission	Draft Commission Notice – on the Interpretation and Implementation of Certain Legal Provisions of the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation on the Reporting of Taxonomy-eligible and Taxonomy-aligned Economic Activities and Assets (Third Commission Notice)	21.12.2023		Link
Interpretation of Certain Legal Provisions – Draft	EU Commission	Draft Commission notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of eligible economic activities and assets (First Commission Notice)	02.02.2022		Link
DelReg – Annex 1 to 5	EU Commission	Annexes 1 to 5 – KPIs/Templates for the KPIs of Non-financial Companies, Asset Managers and Credit Institutions	06.07.2021	Link	Link
DelReg – Annex 6	EU Commission	Annex 6 – Template for the KPIs of Credit Institutions	06.07.2021		Link
DelReg – Annex 7	EU Commission	Annex 7 – KPIs of Investment Firms	06.07.2021	Link	Link
DelReg – Annex 8	EU Commission	Annex 8 – Template for the KPIs of Investment Firms	06.07.2021		Link
DelReg – Annex 9 to 11	EU Commission	Annexes 9 to 11 – KPIs/Template for the KPIs of Insurance and Reinsurance Undertakings; Qualitative Disclosures	06.07.2021	Link	Link
DelReg – Working Document	EU Commission	Commission Staff Working Document – Article 8 Taxonomy Reporting	06.07.2021		Link
DK Comments	DK	Comment of the German Banking Industry Committee – Draft Delegated Act Specifying the Requirements of Article 8 of the Taxonomy Regulation	02.06.2021		Link

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EU Taxonomy Article 8 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
DRSC Comments	DRSC	Draft of the Accounting Standards Committee of Germany on the DelReg of the European Commission concerning Art. 8 of the EU Tax Regulation	02.06.2021	Link	
Draft DelReg Article 8	EU Commission	Draft Delegated Act for the Article 8 Reporting	07.05.2021		Link
Draft DelReg Article 8 – Annex VI	EU Commission	Annex VI to the EU Taxonomy Article 8 Delegated Act – Template for KPIs of Credit Institutions	07.05.2021		Link
Draft DelReg Article 8 – Annex VIII	EU Commission	Annex VIII to the EU Taxonomy Article 8 Delegated Act – Template for KPIs of Investment Firms	07.05.2021		Link
Final Report of the EBA	EBA	EBA Proposal on Article 8 of the EU Taxonomy (EBA/Rep/2021/03)	01.03.2021		Link
Final Report of the EIOPA	EIOPA	EIOPA Proposal on Article 8 of the EU Taxonomy (EIOPA-21-184)	26.02.2021		Link
Final Report of the ESMA	ESMA	ESMA Proposal on Article 8 of the EU Taxonomy (ESMA-30-379-471)	26.02.2021		Link
Consultation Paper Article 8	EIOPA	Consultation of EIOPA for Article 8 of the EU Taxonomy	30.11.2020		Link
Consultation Paper Article 8	ESMA	Consultation of ESMA for Article 8 of the EU Taxonomy	05.11.2020		Link

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Environmental Objectives 1 – 2 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg 2023/2485	Official Journal of the EU	Commission Delegated Regulation (EU) 2023/2485 amending Delegated Regulation (EU) 2021/2139 establishing Additional Technical Screening Criteria for Climate Change Mitigation or Climate Change Adaptation	21.11.2023	Link	Link
FAQ on Climate Delegated Act	EU Commission	Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the EU Taxonomy Climate Delegated Act establishing Technical Screening Criteria for Climate Change Mitigation or Climate Change Adaptation (C/2023/267)	20.10.2023	Link	Link
DelReg amending DelReg 2021/2139	EU Commission	Delegated Regulation (EU) for Environmental Objectives 1-2 to Amend Delegated Regulation (EU) 2021/2139 Establishing Additional Technical Screening Criteria (C(2023) 3850/2)	27.06.2023	Link	Link
DelReg – Annex I	EU Commission	Annex I – Amendments to Annex I to Delegated Regulation (EU) 2021/2139	27.06.2023	Link	Link
DelReg – Annex II	EU Commission	Annex II – Amendments to Annex II to Delegated Regulation (EU) 2021/2139	27.06.2023	Link	Link
PoSF – Supplementary	PoSF	Platform on Sustainable Finance – Technical Working Group Supplementary – Methodology and Technical Screening Criteria	28.11.2022		Link
Assessment of Climate Risk and Vulnerability	Umweltbundesamt	How to Perform a Robust Climate Risk and Vulnerability Assessment for EU Taxonomy Reporting?	09.11.2022	Link	Link
PoSF – Data and Usability	PoSF	PoSF's Recommendations on Data and Usability of the EU Taxonomy	12.10.2022		Link
EU Taxonomy Compass	EU Commission	EU Taxonomy Compass	15.07.2022		Link
DelReg 2022/1214	EU Commission	Delegated Regulation 2022/1214 mending Delegated Regulation (EU) 2021/2139 as regards Economic Activities in Certain Energy Sectors and Delegated Regulation (EU) 2021/2178 as regards Specific Public Disclosures for those Economic Activities	09.03.2022	Link	Link
NACE Alternate Classification Mapping	PoSF	EU Taxonomy NACE Alternate Classification Mapping	20.12.2021		Link

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Environmental Objectives 1 – 2 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg 2021/2139	EU Commission	Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 (2021/L 442/1) for Environmental Objectives 1 and 2	04.06.2021	Link	Link
DelReg supplementing Reg 2020/852	EU Commission	Delegated Regulation supplementing Regulation (EU) 2020/852 (C(2021) 2800)	04.06.2021	Link	Link
DelReg – Annex 1	EU Commission	Technical Screening Criteria for Environmental Goal 1	04.06.2021	Link	Link
DelReg – Annex 2	EU Commission	Technical Screening Criteria (TSC) for Environmental Goal 2	04.06.2021	Link	Link
EU Taxonomy Compass Excel	EU Commission	EU Taxonomy Compass Excel as a Clear Presentation of the Taxonomy Alignment Criteria of the EU	04.06.2021		Link

Environmental Objectives 1 – 2 – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Questions of Interpretation regarding DelReg	EU Commission	Draft Commission Notice on the Interpretation and Implementation of Certain Legal Provisions of the EU Taxonomy Climate Delegated Act Establishing Technical Screening Criteria for Climate Change Mitigation or Climate Change Adaptation	19.12.2022		Link
Draft DelReg TSC	EU Commission	Draft Delegated Act on Technical Taxonomy Criteria (Ares(2020)6979284)	20.11.2020		Link
Draft DelReg – Annex I	EU Commission	Draft Annex I (Technical Taxonomy Criteria for Environmental Goal 1)	20.11.2020		Link
Draft DelReg – Annex II	EU Commission	Draft Annex II (Technical Taxonomy Criteria for Environmental Goal 2)	20.11.2020		Link
TEG Final Report	TEG	Technical Expert Group (TEG) Final report, Annex and Excel Tool on the EU Taxonomy	09.03.2020		Link

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EU Taxonomy

Environmental Objectives 3 – 6 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg 2023/2486	Official Journal of the EU	DelReg (EU) 2023/2486 supplementing Regulation (EU) 2020/852 by establishing the Technical Screening Criteria Sustainable Use and Protection of Water and Marine Resources, to the Transition to a Circular Economy, to Pollution Prevention and Control, or to the Protection and Restoration of Biodiversity and Ecosystems	21.11.2023	Link	Link
DelReg supplementing DelReg 2020/852	EU Commission	Delegated Regulation (EU) for Environmental Objectives 3-6 to Supplement Delegated Regulation (EU) 2020/852 of the European Parliament and of the Council by Establishing the Technical Screening Criteria (C(2023) 3851/2)	27.06.2023	Link	Link
DelReg – Annex I (Environmental Objective 3)	EU Commission	Annex I – Technical Screening Criteria Water and Marine Resources	27.06.2023	Link	Link
DelReg – Annex II (Environmental Objective 4)	EU Commission	Annex II – Technical Screening Criteria Circular Economy	27.06.2023	Link	Link
DelReg – Annex III (Environmental Objective 5)	EU Commission	Annex III – Technical Screening Criteria Pollution Prevention and Control	27.06.2023	Link	Link
DelReg – Annex IV (Environmental Objective 6)	EU Commission	Annex IV – Technical Screening Criteria Protection and Restoration of Biodiversity and Ecosystems	27.06.2023	Link	Link
PoSF – Methodology and TSC	PoSF	Platform on Sustainable Finance – Technical Working Group Supplementary: Methodology and Technical Screening Criteria	28.11.2022		Link
PoSF – Methods	PoSF	Platform on Sustainable Finance: Technical Working Group Part A – Methodological report	30.03.2022		Link
PoSF – Annex	PoSF	Platform on Sustainable Finance: Technical Working Group Part B – Technical Screening Criteria	30.03.2022		Link
PoSF – Taxonomy Package	PoSF	Platform on Sustainable Finance (PoSF): Technical Working Group Taxonomy Package for Feedback August 2021	03.08.2021		Link

Environmental Objectives 3 – 6 – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
PoSF – Taxonomy Package Annex	PoSF	Platform on Sustainable Finance: Technical Working Group Part B – Full list of Technical Screening Criteria August 2021	03.08.2021		Link

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EU Taxonomy

Nuclear and Gas – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg 2022/1214	EU Commission	Delegated Regulation 2022/1214 amending Delegated Regulation (EU) 2021/2139 as regards Economic Activities in Certain Energy Sectors and Delegated Regulation (EU) 2021/2178 as regards Specific Public Disclosures for those Economic Activities	15.07.2022	Link	Link
DelReg Nuclear and Gas	EU Commission	Amending Delegated Regulation (EU) 2021/2139 as regards Economic Activities in Certain Energy Sectors and Delegated Regulation (EU) 2021/2178 as regards Specific Public Disclosures for those Economic Activities	02.02.2022		Link
DelReg Nuclear and Gas – Annex 1	EU Commission	Annex 1 to the Complementary Delegated Act – Nuclear and Gas	02.02.2022		Link
DelReg Nuclear and Gas – Annex 2	EU Commission	Annex 2 to the Complementary Delegated Act – Nuclear and Gas	02.02.2022		Link
DelReg Nuclear and Gas – Annex 3	EU Commission	Annex 3 to the Complementary Delegated Act – Nuclear and Gas	02.02.2022		Link
DelReg Nuclear and Gas – Press Release	EU Commission	EU Taxonomy – Commission presents Complementary Climate Delegated Act for Nuclear and Gas to Accelerate Decarbonisation	02.02.2022	Link	Link
FAQ – DelReg Nuclear and Gas	EU Commission	Questions and Answers on the EU Taxonomy Complementary Climate Delegated Act covering Certain Nuclear and Gas Activities	02.02.2022	Link	Link
Response DelReg	PoSF	Response to Complementary Delegated Act for Nuclear and Gas	21.01.2022		Link
JRC Report on DNSH-Criteria on Nuclear Energy	JRC (EU Commission)	Technical Assessment of Nuclear Energy with Respect to the 'Do No Significant Harm' Criteria of Regulation (EU) 2020/852	19.03.2021		Link

Nuclear and Gas – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Taxonomy Consultation Nuclear and Gas	EU Commission	EU Taxonomy – Commission Begins Expert Consultations on Complementary Delegated Act Covering Certain Nuclear and Gas Activities	01.01.2022		Link
SCHEER Review on Nuclear Energy	SCHEER (EU Commission)	SCHEER (Scientific Committee on Health, Environmental and Emerging Risks) Review of the JRC Report on Technical Assessment of Nuclear Energy with Respect to the 'Do No Significant Harm' Criteria of Regulation (EU) 2020/852	29.06.2021		Link
Expert Response on Nuclear Energy	EU Commission	Opinion of the Group of Experts on the Joint Research Centre's Report Technical Assessment of Nuclear Energy with Respect to the 'Do No Significant Harm' Criteria of Regulation (EU) 2020/852	28.06.2021		Link

Minimum Social Safeguards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
OECD Guidelines	OECD	OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (Update)	08.06.2023		Link
Final Report on Minimum Safeguards	PoSF	Final Report on Minimum Safeguards	11.10.2022		Link
ILO Core Labor Standards	ILO	International Labor Organization (ILO) Core Labor Standards – ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up	11.06.2022	Link	Link
FAQ Guiding Principles	UN	FAQ about the Guiding Principles on Business and Human Rights	30.10.2014		Link
UN Guiding Principles	UN	Guiding Principles on Business and Human Rights – Implementing the United Nations "Protect, Respect and Remedy" Framework	21.03.2011	Link	Link
International Bill of Human Rights	UNO	The International Bill of Human Rights	10.12.1948		Link

Extension Options – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
PoSF – Final Report	PoSF	The Extended Environmental Taxonomy – Final Report on Taxonomy Extension Options Supporting a Sustainable Transition	01.03.2022		Link
PoSF – Consultation	PoSF	Public Consultation Report on Taxonomy Extension Options Linked to Environmental Objectives	12.07.2021		Link

EU Taxonomy – Regulatory Technical Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Article 8 XBRL Taxonomy	EFRAG	Article 8 XBRL Taxonomy – Explanatory Notes and Basis for conclusion	30.08.2024		Link

EU Taxonomy – Regulatory Technical Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Article 8 XBRL Taxonomy	EFRAG	Draft Article 8 XBRL Taxonomy – Explanatory Notes and Basis for conclusion	08.02.2024		Link

Work of the Technical Expert Group (TEG) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Frequently Asked Questions	EU Commission	Frequently asked Questions Regarding the Work of TEG	15.07.2020		Link

Social Taxonomy of EU – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Social Taxonomy – Open letter	Finance Watch	Open letter – “Do not lose Momentum on the Social Taxonomy”	26.06.2023		Link
Final Report Social Taxonomy	PoSF	Final Report by Subgroup 4 – Social Taxonomy	28.02.2022		Link

Social Taxonomy of EU – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Report Social Taxonomy	EU Commission	Draft Report by Subgroup 4 – Social Taxonomy	12.07.2021		Link

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Sustainable Supply Chain

Corporate Sustainability Due-Diligence Directive (CSDDD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Letter – Extraterritorial Overreach of the CSDDD	U.S. Chamber of Commerce	Letter – Extraterritorial Overreach of European Union's Corporate Sustainability Due Diligence Directive	21.04.2025		Link
CSRD and CSDDD Application Areas	DRSC	Briefing Paper – Areas of application of the CSRD and the CSDDD	09.10.2024	Link	
Briefing Paper on CSDDD reporting	DRSC	Briefing Paper – Reporting according to the CSDDD	02.09.2024	Link	
Directive 2024/1760	EU Parliament	Directive 2024/1760 on Corporate Sustainability Due Diligence and Amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859	05.07.2024	Link	Link
Press Release – Council approval	EU Council	Press Release – EU Council formally adopted the Corporate Sustainability Due Diligence Directive	24.05.2024	Link	Link
Legislative Resolution	EU Parliament	European Parliament Legislative Resolution of 24 April 2024 on the Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence	24.04.2024	Link	Link
Human Rights and Environmental Concerns in Value Chains	EU Parliament	Corporate Sustainability Due Diligence – How to integrate Human Rights and Environmental Concerns in Value Chains	17.10.2023		Link
Position of the European Parliament	EU Parliament	Amendments on the Proposal for a Directive of the European Parliament and of the Council on CSDDD and amending Directive (EU) 2019/1937 (COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))	01.06.2023	Link	Link
Report on proposal CSDDD	EU Parliament	Report on the Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))	08.05.2023	Link	Link
Position EU Council on the CSDDD	EU Council	Proposal for a Directive of the EU Parliament and of the Council on CSDD and amending Directive (EU) 2019/1937 (2022/0051(COD))	30.11.2022	Link	Link

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Corporate Sustainability Due-Diligence Directive (CSDDD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposal CSDDD	EU Commission	Proposal for a Directive of the European Parliament and of the Council of Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937	23.02.2022	Link	Link
Annex Proposal CSDDD	EU Commission	Annex to the proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937	23.02.2022	Link	Link
Resolution on Corporate Due Diligence and Accountability	EU Parliament	European Parliament Resolution of 10 March 2021 with Recommendations to the Commission on Corporate Due Diligence and Corporate Accountability	10.03.2021		Link
Conclusions	EU Council	Council Conclusions on Human Rights and Decent Work in Global Supply Chains	01.12.2020		Link
Protection of Persons who Report Breaches of Union Law	EU Parliament	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the Protection of Persons who Report Breaches of Union Law	26.11.2019	Link	Link
Responsible Business Conduct	OECD	OECD Due Diligence for Responsible Business Conduct	30.05.2018	Link	Link

Corporate Sustainability Due-Diligence Directive (CSDDD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSDDD FAQ	EU Commission	Directive on Corporate Sustainability Due Diligence – Frequently Asked Questions	25.07.2024	Link	Link
Compromise Text	EU Council	Proposal for a Directive on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 Analysis of the final compromise text with a view to agreement (2022/0051(COD))	05.03.2024		Link
Statement on Final Compromise Text on the CSDDD	EU Council	Statement by the Presidency on the Planned Endorsement of the Final Compromise Text on the Corporate Sustainability Due Diligence Directive	28.02.2024		Link

Corporate Sustainability Due-Diligence Directive (CSDDD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Strike Deal to Protect Environment and Human Rights	EU Council	Corporate Sustainability Due Diligence – Council and Parliament Strike Deal to Protect Environment and Human Rights	14.12.2023	Link	Link
Press Release – Council adopts Position	EU Council	Press Release – Council adopts Position on Due Diligence Rules for Large Companies	01.12.2022	Link	Link

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Sustainable Supply Chain

Deforestation-free Supply Chain – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Agreement between Council and Parliament regarding revision	EU Council	EU deforestation law: Council and Parliament reach a deal on targeted revision	04.12.2025	Link	Link
Country Classification List	EU Commission	Country Classification List – Country Benchmarking	22.05.2025		Link
Press Release – Simplification of EU Deforestation Regulation	EU Commission	Press Release – Commission takes action to simplify the implementation of the EU Deforestation Regulation	15.04.2025	Link	Link
Updated Guidance for Reg 2023/1115	EU Commission	Approval of the updated content of a draft Commission Notice on the Guidance Document for Regulation (EU) 2023/1115 on Deforestation-Free Products (C/2024/6789) (C(2025) 2485 final)	15.04.2025		Link
Briefing Paper – EU Regulation on EUDR	DRSC	Briefing Paper – EU Regulation to Combat Deforestation and Forest Degradation (EUDR)	06.01.2025	Link	
EU Deforestation Law – Press Release	EU Commission	Press Release – Council and Parliament agree on its Targeted Amendment	03.12.2024	Link	Link
FAQ about Deforestation-free Products	BLE	FAQ on the EU Regulation about Deforestation-free Products	04.11.2024	Link	
Reg 2023/1115	EU Commission	Regulation (EU) 2023/1115on the making available on the Union Market and the Export from the Union of Certain Commodities and Products Associated with Deforestation and Forest Degradation and Repealing Regulation (EU) No 995/2010	31.05.2025	Link	Link
FAQs – Deforestation-free Products	EU Commission	Questions and Answers on New Rules for Deforestation-free Products	17.11.2021	Link	Link

Deforestation-free Supply Chain – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Briefing Paper – EU Regulation 2023/1115	DRSC	Briefing Paper – EU Regulation (2023/1115) to Combat Deforestation and Forest Degradation	04.10.2024	Link	
Import and Export of Products Associated with Deforestation	EU Commission	Proposal for a Regulation on the making available on the Union Market as well as Export from the Union of Certain Commodities and Products associated with Deforestation and Forest Degradation and Repealing Regulation (EU 995/2010) COM(2021) 706 final	17.11.2021		Link
Annexes to 995/2010	EU Commission	Annexes to the Proposal for a Regulation on the making available on the Union Market as well as Export from the Union of Certain Commodities and Products associated with Deforestation and Forest Degradation and repealing Regulation (EU 995/2010)	17.11.2021		Link
Proposal for Regulation (EU) 995/2010	EU Commission	Proposal on the making available on the Union Market as well as Export from the Union of Certain Commodities and Products associated with Deforestation and Forest Degradation and repealing Regulation (EU 995/2010)	17.11.2021	Link	Link
Minimising the Risk of Deforestation Part 1	EU Commission	Commission Staff Working Document – Impact Assessment on minimising the Risk of Deforestation and Forest Degradation associated with Products placed on the EU Market (Part 1)	17.11.2021		Link
Minimising the Risk of Deforestation Part 2	EU Commission	Commission Staff Working Document – Impact Assessment on minimising the Risk of Deforestation and Forest Degradation associated with Products placed on the EU Market (Part 2)	17.11.2021		Link
Executive Summary of the Impact Assessment Report	EU Commission	Commission Staff Working Document – Executive Summary of the Impact Assessment Report of minimising the Risk of Deforestation and Forest Degradation associated with Products placed on the EU Market	17.11.2021		Link
Fitness Check on Regulation 995/2010 and (EC) 2173/2005	EU Commission	Commission Staff Working Document – Fitness check on Regulation (EU) 995/2010 laying down the Obligations of Operators who place Timber and Timber Products on the Market (the EU Timber Regulation) and on Regulation (EC) 2173/2005 on the Establishment of a FLEGT Licensing Scheme for Imports of Timber into the European Community (FLEGT Regulation)	17.11.2021		Link

Deforestation-free Supply Chain – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Executive Summary of the Fitness Check	EU Commission	Commission Staff Working Document – Executive Summary of the Fitness Check on Regulation (EU) 995/2010 laying down the Obligations of Operators who place Timber and Timber Products on the Market (the EU Timber Regulation)	17.11.2021		Link
Timber and Timber Products on the Market	EU Commission	Regulation (EU) 995/2010 of the European Parliament and of the Council laying down the Obligations of Operators who place Timber and Timber Products on the Market	12.11.2010	Link	Link
Licensing Scheme for Imports of Timber into the EU	EU Commission	Council Regulation (EC) 2173/2005 on the Establishment of a FLEGT licensing Scheme for Imports of Timber into the European Community	30.12.2005	Link	Link

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German Supply Chain Due Diligence Act – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft bill for the amended Supply Chain Due Diligence Act	German Federal Parliament	Draft Act to Amend the Supply Chain Due Diligence Act – Reducing the Burden on Companies through Application- and Enforcement-Friendly Implementation	29.10.2025	Link	
Press Release - BMWE advises BAFA to show restraint in enforcing the LkSG	BMWE	Press Release - Immediate relief for companies - BMWE advises BAFA to show restraint in enforcing the LkSG	26.09.2025	Link	
Draft Act to Amend the Supply Chain Due Diligence Act	BMAS	Draft Act to Amend the Supply Chain Due Diligence Act – Reducing the Burden on Companies through Application- and Enforcement-Friendly Implementation	29.08.2025	Link	
Fact Sheet on Industry Initiatives	BAFA	Fact Sheet on Industry Initiatives in the Context of the German Supply Chain Due Diligence Act (LkSG)	07.04.2025	Link	
FAQ German Supply Chain Law	BAFA	FAQs on Risk-Based Approach	19.02.2025	Link	
FAQ German Supply Chain Law	BAFA	Supply Chain Act FAQs	29.04.2024	Link	
Reporting	BAFA	Information on reporting	29.04.2024	Link	
Risk Database LkSG	BAFA	BAFA Risk Database Source Overview	20.12.2023	Link	
Conducting a Risk Analysis – Guidance	BAFA	Identifying, Weighting and Prioritizing Risks – Guidance on Conducting a Risk Analysis as Required by the German Supply Chain Due Diligence Law 'Lieferkettensorgfaltspflichtengesetz' or 'LkSG'	17.08.2023	Link	Link
Collaboration in the Supply Chain – Guidance	BAFA	Collaboration in the Supply Chain – Guidance on Cooperation in the Supply Chain between Obligated Companies and their Suppliers	16.08.2023	Link	Link
Application in the Credit and Insurance Industry – Guidance	BAFA	Handout on the Application of the German Supply Chain Due Diligence Law (LkSG) in the Credit and Insurance Industry	11.08.2023	Link	
Collaboration in the Supply Chain – Executive Summary	BAFA	Collaboration in the Supply Chain between Obliged Enterprises and their Suppliers – Executive Summary of the Guidance	29.06.2023	Link	

German Supply Chain Due Diligence Act – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Collaboration in the Supply Chain – FAQ for SMEs	BAFA	Collaboration in the Supply Chain between Obliged Enterprises and their Suppliers – The Most Important Questions and Answers for SMEs	29.06.2023	Link	
Press Release – Supply Chain Act	BAFA	Supply Chain Act – Updated Electronic Reporting Questionnaire Published	30.03.2023	Link	
FAQ	Federal Ministry of Labor and Social Affairs	Supply Chain Act FAQs	03.01.2023	Link	
Adequacy Handout	BAFA	Handout on the Principle of Appropriateness in accordance with the Requirements of the Supply Chain Act	01.01.2023	Link	
German Supply Chain Act	Federal Law Gazette	Act on Corporate Due Diligence Obligations for the Prevention of Human Right Violations in Supply Chains	16.07.2021	Link	Link

German Supply Chain Due Diligence Act – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ German Supply Chain Law	BAFA	German Supply Chain Due-Diligence Law – FAQ according to § 10 (2) LkSG published by the Federal Office for Economic Affairs and Export Control (BAFA)	14.10.2022	Link	
Government Draft	BMAS	Government Draft – Act on Corporate Due Diligence Obligations in Supply Chains published by Federal Ministry of Labor and Social Affairs (BMAS)	03.03.2021	Link	
Draft Bill	BMAS	Draft Bill – Act on Corporate Due Diligence Obligations in Supply Chains published by Federal Ministry of Labor and Social Affairs (BMAS)	28.02.2021	Link	
National Action Plan	Federal Government	National Action Plan for the Implementation of the UN Guiding Principles (NAP)	30.12.2019	Link	

Human Rights and Forced Labor – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Prohibition of products made with forced labor on the Union market	EU Council, EU Parliament	Regulation (EU) 2024/3015 of the European Parliament and of the Council of 27 November 2024 on prohibiting products made with forced labour on the Union market and amending Directive (EU) 2019/1937	12.12.2024	Link	Link
Press Release – Agreement on Forced Labor Ban	EU Council	Council and Parliament strike a deal to ban products made with forced labour	05.03.2024	Link	Link
European Convention on Human Rights	EU Council	European Convention for the Protection of Human Rights and Fundamental Freedoms	04.11.1950	Link	Link

Human Rights and Forced Labor – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposal for a Regulation	EU Commission	Proposal for a Regulation of the European Parliament and of the Council on Prohibiting Products Made with Forced Labor on the Union Market (COM(2022) 453)	14.09.2022	Link	Link
The EU Conflict Minerals Regulation	Official Journal of the EU	Regulation (EU) 2017/821 Laying down Supply Chain Due Diligence Obligations for Union importers of Tin, Tantalum and Tungsten, their Ores, and Gold Originating from Conflict-Affected and High-Risk Areas	17.05.2017	Link	Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
SFDR 2.0 Proposal	EU Commission	Proposal for a Regulation of the European Parliament and the Council amending Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR), Regulation (EU) No 1286/2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) and repealing Commission Delegated Regulation (EU) 2022/1288	20.11.2025		Link
JC 2025 26	ESMA	Principal Adverse Impact disclosures under the Sustainable Finance Disclosure Regulation - Annual Report to the Commission under Article 18 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector	09.09.2025		Link
JC 2023 18	ESMA	JC 2023 18 – Consolidated questions and answers (Q&A) on the SFDR (Regulation (EU) 2019/2088) and the SFDR Delegated Regulation (Commission Delegated Regulation (EU) 2022/1288)	04.08.2025		Link
Notes on sustainability claims	ESMA	Thematic notes on clear, fair & not misleading sustainability-related claims	01.07.2025		Link
Final Report CSA	ESMA	Final Report: 2023-2024 CSA on the integration of sustainability risks and disclosures	30.06.2025		Link
Position Paper on the revision of the SFDR	SF Advisory Board	Position Paper of the German government's Sustainable Finance Advisory Committee on the revision of the EU's Sustainable Finance Disclosure Regulation (SFDR) and the assessment of sustainability preferences in accordance with MiFID II/IDD	10.02.2025	Link	Link
Categorisation of Products	PoSF	Categorisation of Products under the SFDR – Proposal of the Platform on Sustainable Finance	17.12.2024		Link
Commission Notice – Clarification on CSRD, ESRS, and SFDR	EU Commission	Commission Notice on the interpretation of certain legal provisions in Directive 2013/34/EU, Directive 2006/43/EC, Regulation (EU) No 537/2014, Directive 2004/109/EC, Delegated Regulation (EU) 2023/2772, and Regulation (EU) 2019/2088 as regards sustainability reporting (C/2024/6792)	13.11.2024	Link	Link
Opinion on the functioning of the SFDR	ESMA	ESMA Opinion on sustainable investments: Facilitating the investor journey – A holistic vision for the long term	24.07.2024		Link
SFDR for Retail Investors	European Parliament	The current implementation of the SFDR with an assessment on how the Legislative Framework is working for Retail Investors	03.07.2024		Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
JC 2024 06	ESMA	JC 2024 06 – Joint ESAs Opinion on the Assessment of the SFDR	18.06.2024		Link
Summary Report on the SFDR assessment	EU Commission	Summary Report of the Open and Targeted Consultations on the SFDR assessment	03.05.2024		Link
Consultation Outcome on the Implementation of the SFDR	EU Commission	Documents Annexed to Received Contributions – Targeted Consultation on the Implementation of the SFDR	22.01.2024		Link
Position Paper on SFDR	AFM	AFM Position Paper on improving the SFDR	02.11.2023		Link
BaFin FAQ	BaFin	EU-Disclosure Regulation – BaFin extends Questions and Answers	11.07.2023	Link	
BaFin Factsheet SFDR	BaFin	Consultation 08/2023 – Information Sheet on the Application of the Allocation Approach by Life Insurance Companies in the Strict Sense and Pension Funds in the Context of the SFDR	26.04.2023	Link	
Consolidated Text Reg 2019/2088	EU Commission	Consolidated Text – Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (2019/L 317/1)	12.07.2020	Link	Link
Position Paper Sustainable Investments	EU Council	European Council Position Paper on establishing a Framework to facilitate Sustainable Investment and amending Regulation (EU) 2019/2088	16.04.2020	Link	Link
EU Sustainable Finance Disclosure Regulation (SFDR)	EU Commission	Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (2019/L 317/1)	09.12.2019	Link	Link

Sustainable Finance Disclosure Regulation (SFDR) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Outcome of the Consultation – Contributions Received	EU Commission	Received Contributions – Targeted Consultation on the Implementation of the SFDR	22.01.2024		Link

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Sustainable Finance Disclosure Regulation (SFDR)

Sustainable Finance Disclosure Regulation (SFDR) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation on the Implementation of the SFDR	EU Commission	Targeted Consultation on the Implementation of the Sustainable Finance Disclosures Regulation (SFDR)	14.09.2023		Link
FAQs on the Interpretation of the SFDR	EU Commission	Annex I – Answers from the EU Commission to Questions from ESAs on the Interpretation of Regulation (EU) 2019/2088	14.04.2023		Link
Queries Related to the Interpretation of SFDR	ESAs	List of Additional SFDR Queries requiring the Interpretation of Union law	09.09.2022		Link
FAQ on the SFDR	EU Commission	Questions related to Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on Sustainability-related Disclosures in the Financial Services Sector (SFDR)	13.05.2022		Link
Joint FAQ of the ESAs	ESAs	Question related to Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (Ares (2021) 4556843)	14.07.2021		Link
Letter from ESAs	ESAs	Priority Issues to the Commission relating to SFDR Application	07.01.2021		Link
Letter to the ESAs on SFDR	EU Commission	Letter to the ESAs on SFDR – Application of Regulation (EU) 2019/2088 on the Sustainability-related Disclosures in the Financial Services Sector (Ares(2020) 5678036)	20.10.2020		Link

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Sustainable Finance Disclosure Regulation (SFDR)

SFDR – Regulatory Technical Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Annual Report – JC 2024 68	ESAs	JC 2024 68 – Annual Report on Principal Adverse Impact Disclosures under the SFDR	30.10.2024		Link
Press Release – JC 2024 74	ESAs	The ESAs finalise rules to facilitate access to financial and sustainability information on the ESAP	29.10.2024		Link
JC 2023 55	ESAs	Final Report on Draft Regulatory Technical Standards on the Review of PAI and Financial Product Disclosures in the SFDR Delegated Regulation	04.12.2023		Link
Report on the Extent of Voluntary Disclosure of PAIs	ESAs	2023 Joint ESAs Report on the Extent of Voluntary Disclosure of Principal Adverse Impacts under SFDR JC 2023 42	28.09.2023		Link
BaFin FAQ	BaFin	EU-Disclosure Regulation – BaFin extends Questions and Answers	11.07.2023	Link	
Guidance on the Application of the Template for Art. 8	BaFin	Guidance on the Application of the Template on Art. 8 SFDR from Annex II of the RTS	11.07.2023	Link	
Guidance on the Application of the Template for Art. 9	BaFin	Guidance on the Application of the Template on Art. 9 SFDR from Annex III of the RTS	11.07.2023	Link	
Update BaFin FAQ	BaFin	Questions and Answers on the EU Disclosure Regulation (Update FAQ 05.09.2022)	11.07.2023	Link	
Response to the Joint ESAs Consultation on SFDR RTS	PoSF	Platform Briefing on SFDR and Summary of its Response to the Joint ESAs Consultation on SFDR RTS	04.07.2023		Link
Proposal to Revise the RTS (2022/1288)	ESAs	JC 2023 09 – Proposal to revise the RTS (2022/1288) regarding PAI and Financial Product Disclosures	12.04.2023		Link
DelReg (EU) 2023/363	EU Commission	Commission Delegated Regulation (EU) 2023/363 amending and correcting the Regulatory Technical Standards laid down in Delegated Regulation (EU) 2022/1288	17.02.2023	Link	Link
Corrigendum to Regulation 2022/1288	EU Commission	Corrigendum to Commission Delegated Regulation (EU) 2022/1288 specifying the Details of the Content and Presentation of the Information	27.12.2022	Link	Link

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SFDR – Regulatory Technical Standards – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Amendment and Correction DelReg (EU) 2022/1288	EU Commission	Delegated Regulation of the Commission of 31.10.2022 amending and correcting the Provisions laid down in Delegated Regulation (EU) 2022/1288 C(2022) 7545 in Relation to Gas and Nuclear Energy	31.10.2022	Link	Link
Report on Draft RTS on Gas and Nuclear Energy Activities	ESAs	JC 2022 42 – Final Report on Draft RTS on Information to be Provided about the Exposure of Financial Products to Investments in Fossil Gas and Nuclear Energy Activities	30.09.2022		Link
SFDR PAI Disclosure	ESAs	Joint ESAs' Report on the Extent of Voluntary Disclosure of Principal Adverse Impact under the SFDR	28.07.2022		Link
DelReg 2022/1288	EU Commission	Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088	25.07.2022	Link	Link
Clarifications on the Draft RTS under SFDR	ESAs	JC 2022 23 Clarifications on the ESAs Draft RTS under SFDR	02.06.2022		Link
Taxonomy-Alignment of ESG-Strategy Funds	BVI	How Taxonomy-aligned are ESG-Strategy Funds?	01.06.2021		Link
JC 2021 22	ESAs	JC 2021 22 draft RTS on Taxonomy Disclosure within SFDR	15.03.2021		Link

SFDR – Regulatory Technical Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSSF Data Collection	CSSF	Commission de Surveillance du Secteur Financier (CSSF) SFDR Data Collection Exercise for Investment Fund Managers (IFMs) on Regulatory Requirements in Relation to Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (SFDR)	01.02.2023		Link
PAI Word Template	ESAs	Principal Adverse Impact and Product Templates for the Sustainable Finance Disclosure Regulation	31.01.2023		Link
FAQ on the SFDR	ESAs	JC 2022 62 – Questions and answers (FAQ) on the SFDR Delegated Regulation (Commission Delegated Regulation (EU) 2022/1288)	17.11.2022		Link

SFDR – Regulatory Technical Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
DelReg 2022/1288 – Annexes	EU Commission	Annexes to the Delegated Regulation of the Commission of 31.10.2022 amending and correcting the Provisions laid down in Delegated Regulation (EU) 2022/1288 C(2022) 7545 in Relation to Gas and Nuclear Energy	31.10.2022	Link	Link
Announcement – Delayed Review of PAIs	ESAs	JC 2022 64 – Announcement: Delay in Delivery of Mandate to review the Principal Adverse Impact Indicators and Financial Product Disclosures in the SFDR	26.10.2022		Link
Communication to the Investment Fund Industry on the SFDR	CSSF	Communication to the Investment Fund Industry on Regulatory Requirements in Relation to Regulation (EU) 2019/2088 on Sustainability-related Disclosures in the Financial Services Sector (SFDR) and upcoming Entry into Force of SFDR Level 2 provisions (SFDR RTS)	27.07.2022		Link
SFDR Queries to the Commission	ESAs	SFDR Queries forwarded to the Commission JC 2022 26	13.05.2022		Link
DelReg SFDR	EU Commission	Delegated Regulation C(2022) 1931 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the European Council	06.04.2022	Link	Link
DelReg SFDR – Annex I	EU Commission	Template Principal Adverse Sustainability Impacts Statement	06.04.2022	Link	Link
DelReg SFDR – Annex II	EU Commission	Template Pre-contractual Disclosure for the Financial Products referred to in Article 8, Paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, First Paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR – Annex III	EU Commission	Template Pre-contractual Disclosure for the Financial Products referred to in Article 9, Paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, First Paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR – Annex IV	EU Commission	Template Periodic Disclosure for the Financial Products referred to in Article 8, Paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, First Paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link
DelReg SFDR – Annex V	EU Commission	Template Periodic Disclosure for the Financial Products referred to in Article 9, Paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, First Paragraph, of Regulation (EU) 2020/852	06.04.2022	Link	Link

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Sustainable Finance Disclosure Regulation (SFDR)

SFDR – Regulatory Technical Standards – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Updated ESA Statement on the Application of the SFDR	ESAs	Updated Joint ESAs Supervisory Statement on the Application of the Sustainable Finance Disclosure Regulation	24.03.2022		Link
Letter Deferral	EU Commission	Information regarding Regulatory Technical Standards under the Sustainable Finance Disclosure Regulation 2019/2088 (Ares(2021)7263490)	25.11.2021		Link
Final Report JC 2021 50	ESAs	JC 2021 50 Final Report on draft RTS	22.10.2021		Link
Letter	EU Commission	Information regarding Regulatory Technical Standards under the Sustainable Finance Disclosure Regulation 2019/2088 (Ares(2021)4439157)	08.07.2021		Link
Mapping of SFDR Requirements	CFA Institute	Mapping of SFDR Requirements to Exposure Draft Provisions	31.05.2021		Link
Outline of CP	ESAs	Outline of CP and Context of Hearing	29.04.2021		Link
Response Form	ESAs	Response form for the Joint Consultation Paper concerning Taxonomy-related Sustainability Disclosures (ESMA34-45-1218)	17.03.2021		Link
Statement on the Application of the SFDR	ESAs	Joint ESA Supervisory Statement on the Application of the Sustainable Finance Disclosure Regulation	25.02.2021		Link
Final Report JC 2021 03	ESAs	JC 2021 03 Final Report on RTS	02.02.2021		Link
ESA Consultation	ESAs	Responses on the ESA Consultation	30.09.2020		Link
Annex ESA Consultation	ESAs	JC 2020 16 Annex I of the ESA Consultation	04.05.2020		Link
ESA Consultation	ESAs	JC 2020 16 ESA Consultation on ESG Disclosures	23.04.2020		Link

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Sustainable Finance Disclosure Regulation (SFDR)

SFDR Audit – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidance from BaFin	IDW	Guidance from BaFin on the SFDR	22.08.2024	Link	
IDW FAQ SFDR	IDW	IDW Practice Note 1/2023 n.F.	23.08.2023	Link	
Guidance from BaFin on the SFDR Audit	IDW	BaFin's Guidance on Examining Compliance with the EU Disclosure Regulation – Expansion to Art. 10 and 13	07.07.2023	Link	
IDW Practice Note	IDW	IDW Practice Note – Audit of Compliance with the Requirements under Articles 3 to 13 of Regulation (EU) 2019/2088 (SFDR) and Articles 5 to 7 of Regulation (EU) 2020/852 (EU Taxonomy) taking into Account the Requirements of Delegated Regulation (EU) 2022/1288 (IDW Practice Note 1/2023)	05.04.2023	Link	
IDW FAQ SFDR	IDW	IDW FAQ EU Disclosure Regulation	02.09.2022	Link	
Audit of the SFDR	BaFin	Review of Compliance with the EU Disclosure Regulation (2022/0671253) in Relation to 2021/2590773	09.06.2022	Link	
SFDR Audit	BaFin	Verification of Compliance with the Requirements of the EU Disclosure and Taxonomy Regulation (2021/2590773)	30.06.2021	Link	

SFDR Audit – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Practice Note	IDW	IDW Practice Note – IDW pushes Fight Against Greenwashing	04.11.2021	Link	

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Sustainable Finance Disclosure Regulation (SFDR)

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Fund Names – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESG-related changes and their impact	ESMA	Fund names: ESG-related changes and their impact on investment flows	10.04.2025		Link
Guidelines on Fund Names – Compliance table	ESMA	Compliance table on the Guidelines on Funds' Names using ESG or Sustainability-related Terms	19.03.2025		Link
Guidelines on Fund Names – FAQ	ESMA	ESMA puts forward Q&As on the Application of the Guidelines on Funds' Names (ESMA34-1592494965-690)	13.12.2024		Link
Press Release – Guidelines on Fund Names	BaFin	Press Release – BaFin applies ESMA Guidelines on Fund Names without restriction	01.10.2024	Link	
Guidelines on Fund Names	ESMA	Guidance – on Fund Names that use ESG- or Sustainability-related Terms (ESMA34-1592494965-657)	21.08.2024	Link	
BaFin Supervisory notice on Funds' Names	BaFin	Supervisory notice – ESMA guidelines on fund names	25.07.2024	Link	
Final Report on ESG Funds' Names	ESMA	Final Report on the Guidelines on Funds' Names using ESG or Sustainability-related Terms (ESMA34-472-440)	14.05.2024		Link
Guideline for Sustainable Investment Funds	BaFin	BaFin Consultation 13/2021 – Guideline for Sustainable Investment Funds	02.08.2021	Link	

Fund Names – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Update on the Guidelines on Funds' Names	ESMA	Public Statement – Update on the Guidelines on Funds' Names using ESG or Sustainability-related Terms	14.12.2023		Link

Fund Names – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
AMF Position Paper	AMF	Position Paper from the AMF – Proposal for Minimum Environmental Standards for Financial Products belonging to the Art. 9 and 8 Categories of SFDR	10.02.2023		Link
Consultation Paper on ESG-related Terms in Fund Names	ESMA	Consultation Paper on ESG or Sustainability-related Terms in Fund Names (ESMA34-472-405)	23.01.2023		Link
Consultation Paper on Guidelines on ESG Funds' Names	ESMA	Consultation Paper on Guidelines on Funds' Names using ESG or Sustainability-related Terms (ESMA34-472-373)	18.11.2022		Link
Response Form on Guidelines on ESG Funds' Names	ESMA	Reply Form for the Consultation Paper on Guidelines for the Use of ESG or Sustainability-related terms in Funds' Names	18.11.2022		Link

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EU Sustainable Finance Instruments

EU Sustainability Benchmarks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Report on Benchmarks ESG	ESMA	Final Report – CSA on BMR ESG Disclosure (ESMA81-168987738-748)	09.04.2025		Link
Report on Benchmarks	PoSF	Handbook of Climate Transition Benchmarks and Paris-aligned Benchmarks	21.03.2025		Link
ITBs Report	PoSF	Investing for Transition Benchmarks (ITBs) Report	19.12.2024		Link
Climate Change - EU-Taxonomy-Aligning Benchmark (TABs)	PoSF	Climate Change – Taxonomy and the EU Regulatory Response: EU-Taxonomy-Aligning Benchmark (TABs)	12.12.2023		Link
Benchmark Regulation – Scope of Application	EU Commission	Report from the Commission to the European Parliament and the Council on the Scope of Regulation (EU) 2016/1011, in Particular with Respect to the Continued Use by Supervised Entities of Third-country Benchmarks and on Potential Shortcomings of the Current Framework	14.07.2023	Link	Link
FAQ on Benchmarks Regulations	ESMA	Questions and Answers on the Benchmarks Regulation (BMR) – Version 26	31.03.2023		Link
DelReg ESG in Benchmarks	EU Commission	Delegated Regulation (EU) 2020/1816 supplementing Regulation (EU) 2016/1011 as regards the Explanation in the Benchmark Statement of how ESG-factors are reflected in each Benchmark provided and published (2020/L 406/1)	03.12.2020	Link	Link
DelReg ESG in the Benchmark Methodology	EU Commission	Delegated Regulation (EU) 2020/1817 supplementing Regulation (EU) 2016/1011 as regards Minimum Content of the Explanation on how ESG-factors are reflected in the Benchmark Methodology (2020/L 406/12)	03.12.2020	Link	Link
DelReg Minimum Standards for Climate Transition Benchmarks	EU Commission	Delegated Regulation (EU) 2020/1818 supplementing Regulation (EU) 2016/1011 as regards Minimum Standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (2020/L 406/17)	03.12.2020	Link	Link
TEG Report	TEG	TEG Final Report on Climate Benchmarks and Benchmarks´ ESG Disclosures	29.09.2019		Link

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EU Sustainable Finance Instruments

EU Sustainability Benchmarks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Benchmark Regulation	EU Commission	Regulation (EU) 2016/1011 on Indices used as Benchmarks in Financial Instruments and Financial Contracts or to measure the Performance of Investment Funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (2016/L 171/1)	29.06.2016	Link	Link

EU Sustainability Benchmarks – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Call for Evidence	EU Commission	Call for Evidence – For an Initiative (Without an Impact Assessment)	01.03.2023	Link	Link
Interim Report	TEG	TEG Interim Report on Climate Benchmarks and Benchmarks ´ ESG Disclosures	18.06.2019		Link

EU Ecolabel – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
TRV Risk Analysis	ESMA	Calibrating Green Criteria for Retail Funds (50-165-2329) – Report on Trends, Risks and Vulnerabilities (TRV)	21.12.2022		Link
Technical Report (Draft Annex)	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products (Draft Annex)	31.03.2021		Link

EU Ecolabel – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Technical Report 3.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products v. 3	31.10.2020		Link
Market Study	EU Commission	Testing Draft EU Ecolabel Criteria on UCITS Equity Funds	30.06.2020		Link
Technical Report 2.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products v. 2	30.12.2019		Link
Technical Report 1.0	EU Commission	Development of EU Ecolabel Criteria for Retail Financial Products v. 1	31.03.2019		Link

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Sustainable Products

Sustainable Securitisations – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Delegated Regulation	EU Commission	Delegated Regulation supplementing Regulation (EU) 2017/ 2402 with regard to regulatory technical standards specifying, for simple, transparent and standardised non-ABCP traditional securitisation, and for simple, transparent and standardised on-balance-sheet securitisation, the content, methodologies and presentation of information related to the principal adverse impacts of the assets financed by the underlying exposures on sustainability factors (C(2024) 1344)	05.03.2024	Link	Link
Delegated Regulation – Annex	EU Commission	Delegated Regulation supplementing Regulation (EU) 2017/ 2402 with regard to regulatory technical standards – Annex	05.03.2024	Link	Link
JC 2023 13	ESAs	JC 2023 13 Final Report on STS Securitisations-related Sustainability Disclosures	24.04.2023		Link
Disclosure on Climate Change for Structured Finance Products	EBA, EIOPA, ESMA, ECB	Joint ESAs-ECB Statement on Disclosure on Climate Change for Structured Finance Products	13.03.2023		Link
Development Framework for Sustainable Securitisations	EBA	Developing a Framework for Sustainable Securitisation EBA/REP/2022/06	02.03.2022		Link

Sustainable Securitisations – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper STS Securitisations	ESAs	Joint Consultation Paper on STS Securitisations-related Sustainability Disclosures	02.05.2022		Link

EU Green Bond Standard – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report	ESMA	Final Report on the Technical Standards on the European Green Bonds Regulation	15.10.2025		Link
Regulation 2023/2631	EU Parliament	Regulation (EU) 2023/2631 on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds	30.11.2023	Link	Link
Proposal EU GBS – Impact Assessment	EU Commission	Impact Assessment Report accompanying the Proposal for a Regulation on European Green Bonds	06.07.2021		Link
Proposal EU GBS – Impact Assessment	EU Commission	Summary of the Impact Assessment accompanying the Proposal for a Regulation on European Green Bonds	06.07.2021	Link	Link

EU Green Bond Standard – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper	ESMA	Consultation Paper – Technical Standards on the European Green Bond Regulation	07.04.2025		Link
Final Report	ESMA	Final Report on the Technical Standards on the European Green Bonds Regulation	14.02.2025		Link
Consultation Paper	ESMA	Consultation Paper – Technical Standards on the European Green Bond Regulation (ESMA84-2037069784-2116)	26.03.2024		Link
Council adopts Regulation on EU Green Bonds	EU Council	European Green Bonds – Council adopts New Regulation to promote Sustainable Finance	24.10.2023	Link	Link
Proposal for a Regulation on EU Green Bonds	EU Parliament	European Parliament Legislative Resolution of 5 October 2023 on the Proposal for a Regulation of the European Parliament and of the Council on European Green Bonds (COM(2021)0391 – C9-0311/2021 – 2021/0191(COD))	05.10.2023	Link	Link
Press Release	EU Council	Sustainable Finance – Provision Agreement reached on European Green Bonds	28.02.2023	Link	Link

EU Green Bond Standard – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release	EU Parliament	Legislators Strike Deal on a New Standard to Fight Greenwashing in the Bond Markets	28.02.2023		Link
Mandate on negotiations on EU Green Bonds	EU Council	Regulation of the European Parliament and of the Council on European Green Bonds – Mandate for Negotiations with the European Parliament	08.04.2022		Link
European Council's Proposal on EU Green Bonds	EU Council	Regulation of the European Parliament and of the Council on Green Bonds – Mandate for Negotiations with the European Parliament: Proposal for a Presidency Compromise	08.04.2022		Link
Commission Statement on the Mandate for Negotiations on EU Green Bonds	EU Council	European Parliament and Council Regulation on European Green Bonds – Negotiating Mandate with the European Parliament: Statement by the Commission	08.04.2022		Link
Opinion on EU GBS	EWSA	Opinion of the European Economic and Social Committee on 'Proposal for a Regulation of the European Parliament and of the Council on European green bonds'	06.04.2022	Link	Link
Briefing	EU Parliament	European Green Bonds – A Standard for Europe, Open to the World	01.01.2022		Link
Proposal EU GBS – Annex	EU Commission	Annexes to the Proposal for a Regulation on European Green Bonds (COM(2021) 391 final)	06.07.2021	Link	Link
Proposal EU GBS – Press Release	EU Commission	Commission puts forward New Strategy to make the EU's Financial System more Sustainable and Proposes New European Green Bond Standard	06.07.2021	Link	Link
Proposal EU GBS	EU Commission	Proposal for a Regulation on European Green Bonds (COM(2021) 391 final)	06.07.2021	Link	Link
Proposal EU GBS – FAQ	EU Commission	FAQ – European Green Bonds Regulation	06.07.2021	Link	Link
Regulatory Security Board Opinion	EU Commission	Regulatory Security Board Opinion – Proposal for a Regulation on European Green Bonds	19.02.2021		Link
Consultation Paper	EU Commission	Targeted Consultation Document Establishment of an EU Green Bond Standard	12.06.2020		Link
User Guide	TEG	User Guide TEG Proposal for an EU Green Bond Standard	09.03.2020		Link

EU Green Bond Standard – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
TEG Report	TEG	TEG Report Proposal for an EU Green Bond Standard	18.06.2019		Link

Other Bond Standards and Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Accounting for Green Financing	IDW	Accounting for Green Financing (Update)	02.07.2025	Link	
Social Bond Principles – Guidelines	ICMA	Social Bond Principles – Voluntary Process Guidelines for Issuing Social Bonds	26.06.2025		Link
Green Bond Principles – Guidelines	ICMA	Green Bond Principles – Voluntary Process Guidelines for Issuing Green Bonds	26.06.2025		Link
Green Loan Principles	LSTA	Green Loan Principles	26.03.2025		Link
Green Loan Principles – Guidelines	LSTA	Guidance on Green Loan Principles	26.03.2025		Link
Sustainability-Linked Loan Principles	LSTA	Sustainability-Linked Loan Principles – Supporting Environmentally and Socially Sustainable Economic Activity	26.03.2025		Link
Sustainability-Linked Loan Principles – Guidelines	LSTA	Guidance on Sustainability-Linked Loan Principles	26.03.2025		Link
Social Loan Principles	LSTA	Social Loan Principles	26.03.2025		Link
Social Loan Principles – Guidelines	LSTA	Guidance on the Social Loan Principles	26.03.2025		Link
Sustainability-Linked Bond Principles – Guidelines	ICMA	Sustainability-Linked Bond Principles – Voluntary Process Guidelines	25.06.2024		Link
Blue Bonds – Guidelines	ICMA	Bonds to Finance the Sustainable Blue Economy – A Practitioner´s Guide	06.09.2023		Link
Climate Transition Finance Handbook	ICMA	Climate Transition Finance Handbook – Guidance for Issuers (ICMA)	22.06.2023		Link

Other Bond Standards and Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
SDG Mapping for Green, Social and Sustainable Bonds	ICMA	Green, Social and Sustainability Bonds – A High-Level Mapping to the Sustainable Development Goals	22.06.2023		Link
Climate Bonds Taxonomy	Climate Bonds Initiative	Climate Bonds Taxonomy	01.09.2021		Link
IDW Paper	IDW	Green Bonds – Towards a Reliable Market for Green Bonds by the Institute of Public Auditors in Germany (IDW)	16.02.2021	Link	
Blue Bond – Guidelines	BNCFF	Blue Bonds – Financing Coastal Ecosystem Resilience from the Blue Natural Capital Financing Facility (BNCFF)	30.04.2019		Link

Other Bond Standards and Publications – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainability-Linked Bond Principles – Guidelines	ICMA	Sustainability-Linked Bond Principles – Voluntary Process Guidelines	22.06.2023		Link
Social Bond Principles – Guidelines	ICMA	Social Bond Principles – Voluntary Process Guidelines for Issuing Social Bonds	22.06.2023		Link
Green Bond Principles – Guidelines	ICMA	Green Bond Principles – Voluntary Process Guidelines for Issuing Green Bonds	06.06.2023		Link
Newsletter Sustainable Bonds September 2022	ICMA	Quarterly Newsletter from the Green & Social Bond Principles – September 2022	12.09.2022		Link

Principles of the Loan Market Association – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Social Loan Principles	LMA	Social Loan Principles – Support of Economic Activity that reduces Social Problems	13.04.2021		Link
Sustainability Linked Loan Principles	LMA	Sustainability Linked Loan Principles – Supporting Environmentally and Socially Sustainable Economic Activity	05.05.2020		Link
Green Loan Principles	LMA	Green Loan Principles – Supporting Environmentally Sustainable Economic Activity	21.03.2018		Link

EBA Disclosures – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Roadmap Sustainable Finance	EBA	The EBA Roadmap on Sustainable Finance (EBA/REP/2022/30)	13.12.2022		Link

EBA Disclosures – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Commitment to Sustainability in the EU Banking Sector	EBA	EBA reaffirms its Commitment to enhance Climate-related and broader Sustainability Considerations in the EU Banking Sector	30.11.2023		Link

EBA Pillar 3 Disclosure – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Implementing Technical Standards	EBA	Draft Implementing Technical Standards amending Commission Implementing Regulation (EU) 2024/3172, as regards the disclosures on ESG risks, equity exposures and the aggregate exposure to shadow banking entities	22.05.2025		Link
FAQ ESG Pillar 3 – Template 2 and 5	EBA	FAQ ESG Pillar 3 – Template 2 and 5 – Gross Carrying Amount for Loans collateralized by RRE/CRE and Multiple Collaterals (2023_6714)	13.10.2023		Link
FAQ ESG Pillar 3 – Template 7	EBA	FAQ ESG Pillar 3 – Template 7 – Adapted Activities and Enabling Activities in Climate Change Adaptation	22.09.2023		Link
EBA Pillar 3 – Standard	EBA	EBA publishes Binding Standards on Pillar 3 Disclosures on ESG Risks	24.01.2022		Link
EBA Pillar 3 – Annex I	EBA	Annex I – Prudential Disclosures on ESG Risks (Article 449a CRR)	24.01.2022		Link
EBA Pillar 3 – Annex XL	EBA	Annex XL – Instructions for Disclosure of ESG Risks	24.01.2022		Link
EBA Pillar 3 – Factsheet	EBA	ESG Pillar 3 Disclosure Factsheet	24.01.2022		Link
EBA Pillar 3 – Final Report	EBA	Final Report implementing Technical Standards on Prudential Disclosures on ESG risks in Accordance with Article 449a CRR	24.01.2022		Link

EBA Pillar 3 Disclosure – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultative Document	BCBS	Consultative Document – Disclosure of Climate-Related Financial Risks	29.11.2023		Link
Consultative Document – Comments	BCBS	Comments received on the Consultative Document "Disclosure of Climate-Related Financial Risks"	29.11.2023		Link
EBA Pillar 3 – Consultation	EBA	Consultation on draft ITS on Pillar disclosures on ESG risk	01.06.2021		Link

EBA Pillar 3 Disclosure – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
EBA Pillar 3 – Questionnaire	EBA	Survey – Pillar 3 Disclosures on ESG Risks under Article 449a CRR	17.09.2020		Link

EBA GLOM – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
EBA GLOM	EBA	EBA – Guidelines on Loan Origination and Monitoring (EBA/GL/2020/06)	29.05.2020		Link

EBA Internal Governance – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release on the consultation of revised guidelines on internal governance	EBA	The EBA consults on revised Guidelines on internal governance	07.08.2025		Link
Final Report on Guidelines on Internal Governance	EBA	Final Report on Guidelines on Internal Governance under Directive 2013/36/EU (EBA/GL/2021/05)	02.07.2021	Link	Link

EBA Internal Governance – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Comments on Draft Guidelines on Internal Governance	DK	Comments of German Banking Industry Committee – Draft Guidelines on Internal Governance under Directive 2013/36/EU (EBA/CP/2020/20)	31.10.2020		Link
Consultation Paper on the Draft Guidelines on Internal Governance	EBA	Consultation Paper on the draft Guidelines on Internal Governance under Directive 2013/36/EU (EBA/CP/2020/20)	31.07.2020		Link

EBA ESG Risks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Key Indicators on Climate Risk	EBA	Press Release – The EBA publishes Key Indicators on Climate Risk in the EU/EEA Banking Sector	25.04.2025		Link
Answers and comments to EBA CP	DK	Answers and comments to EBA CP – Draft Guidelines on ESG Scenario Analysis	17.04.2025		Link
Report on ESG data and ESG risks	EBA	Report on Data Availability and Feasibility of common Methodology for ESG Exposures (EBA/REP/2025/06)	24.02.2025		Link
Consultation: Guidelines on ESG Scenario Analysis	EBA	Consultation Paper on Guidelines on ESG Scenario Analysis	16.01.2025		Link
Guidelines of management of ESG risks	EBA	EBA Final Report – Guidelines on the Management of Environmental, Social and Governance (ESG) Risks (EBA/GL/2025/01)	08.01.2025	Link	Link
Report European Supervisory Examination Programmme	EBA	Report 2025 European Supervisory Examination Programmme	08.07.2024		Link
Draft Guidelines on ESG Risks	EBA	Consultation Paper – Draft Guidelines on the Management of ESG Risks	18.01.2024		Link
Consultation on Climate Risk Scenario Analysis	EBA	The EBA consults on Draft Templates and Template Guidance to prepare its one-off Fit-for-55 Climate Risk Scenario Analysis	20.07.2023		Link
Resilience to Stress	ESAs	Assessment of the Financial System's Resilience to Stress in the Transition to the EU's 2030 Goals for the Reduction of Greenhouse Gas Emissions	08.03.2023		Link
ESEP for Prudential Supervisors	EBA	2023 European Supervisory Examination Programme (ESEP) for Prudential Supervisors (EBA/REP/2022/28)	27.10.2022		Link
ESG Risks in Supervision of Investment Firms	EBA	EBA Report on incorporating ESG Risks in the Supervision of Investment Firms – Report complementing EBA/REP/2021/18 (EBA/REP/2022/26)	26.10.2022		Link

EBA ESG Risks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report - Guidelines for the supervisory review and evaluation process (SREP)	EBA	Final Report - Guidelines on common procedures and methodologies for the supervisory review and evaluation process (SREP) and supervisory stress testing under Directive 2013/36/EU	18.03.2022		Link
Management of ESG-Risks	EBA	Factsheet on Management and Supervision of ESG risks	30.06.2021		Link
Management of ESG Risks	EBA	Report on Management and Supervision of ESG Risks for Credit Institutions and Investment Firms (EBA/REP/2021/18)	23.06.2021		Link
Mapping Climate Risk	EBA	Mapping Climate Risk – Main Findings from the EU-wide Pilot Exercise	21.05.2021		Link

EBA ESG Risks – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper ESG Risks in SREP	EBA	Consultation Paper – Draft Guidelines on Common Procedures and Methodologies for the Supervisory Review and Evaluation Process (SREP) and Supervisory Stress Testing under Directive 2013/36/EU (EBA/CP/2021/26)	28.06.2021		Link
EBA Discussion Paper	EBA	EBA Discussion Paper on Management and Supervision of ESG risks for Credit Institutions and Investment Firms	30.10.2020		Link

Publications of the European Central Bank (ECB) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release on climate-related transition risks	ECB	ECB decides on adjustments to its collateral framework to account for climate-related transition risks	29.07.2025	Link	
Climate change-related statistical indicators	ECB	Statistics Paper Series Climate change-related statistical indicators	18.04.2024		Link
Guide to Internal Models	ECB	Final ECB Guide to Internal Models	19.02.2024		Link
Annexes	ECB	Annexes	18.12.2023		Link
Green Lending – Do Banks Walk the Talk?	ECB	Green Lending – Do Banks Walk the Talk? – The ECB Blog	06.12.2023		Link
Climate Impact Portfolios	ECB	Press release – ECB starts disclosing Climate Impact of Portfolios on Road to Paris-alignment	23.03.2023		Link
Press Release on Climate Risk	ECB	Press Release – ECB sets Deadlines for Banks to Deal with Climate Risks	02.11.2022		Link
Walking the Talk	ECB	Walking the talk – Banks gearing up to Manage Risks from Climate Change and Environmental Degradation	02.11.2022		Link
Good practices for Climate-related and Environmental Risk Management	ECB	Good practices for Climate-related and Environmental Risk Management – Observations from the 2022 Thematic Review	02.11.2022		Link
Macroprudential Challenges	ECB/ESRB	The Macroprudential Challenge of Climate Change	26.07.2022		Link
2022 Climate Risk Stress Test	ECB	2022 Climate Risk Stress Test	08.07.2022		Link
Assessment of the ECB on the Climate-related Disclosure	ECB	Supervisory Assessment of Institutions' Climate-related and Environmental Risks Disclosures	04.03.2022		Link
Note on Climate Risk Scenarios	ECB	Macro-financial Scenarios for the 2022 Climate Risk Stress Test	27.01.2022		Link

Publications of the European Central Bank (ECB) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
ECB Climate Risk Stress Test	ECB	Climate Risk Stress Test SSM Stress Test 2022	18.10.2021		Link
Results ECB Climate Stress Test	ECB	Occasional Paper Series – ECB Economy-wide Climate Stress Test Methodology and Results	22.09.2021		Link
Climate Change and Monetary Policy	ECB	Occasional Paper Series – Climate Change and Monetary Policy in the Euro Area	01.09.2021		Link
Detailed Roadmap	ECB	Detailed Roadmap of Climate Change-related Actions	08.07.2021	Link	Link
Climate-related Risk and Financial Stability	ECB	Climate-related Risk and Financial Stability	01.07.2021		Link
ECB Guide on Climate-related and Environmental Risks	ECB	Final Version ECB Guide on Climate-related and Environmental Risk	27.11.2020	Link	Link
ECB Analysis	ECB	ECB Report on Institutions' Climate-related and Environmental Risk Disclosures	20.11.2020		Link

Publications of the European Central Bank (ECB) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Climate-related Statistical Indicators	ECB	Towards Climate-related Statistical Indicators	24.01.2023		Link
ECB Report Climate Stress Testing	ECB	ECB report on good practices for climate stress testing	07.12.2022		Link
Incorporate Climate Change into Monetary Policy	ECB	ECB takes further Steps to Incorporate Climate Change into its Monetary Policy Operations	04.07.2022		Link

Publications of the European Central Bank (ECB) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft ECB Guide on Climate-related and Environmental Risks	ECB	Draft ECB Guide on Climate-related and Environmental Risk	20.05.2020	Link	Link

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Sustainability Regulations for Banks

Supervision of Sustainability Risks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Green transformation in the banking sector	Deutsche Bundesbank	Climate stress test for the German banking sector: Impact of the green transition on corporate loan portfolios	14.05.2025		Link
Banking Supervision – Sustainability Risks	Deutsche Bundesbank	Sustainability Risks in Banking Supervision – Monthly Report of the Deutsche Bundesbank	01.04.2023	Link	
Management and Supervision of Climate-related Risks	BCBS	Principles for the Effective Management and Supervision of Climate-related Financial Risks	15.06.2022		Link
Framework for the voluntary disclosure of climate risks	BCBS	A framework for the voluntary disclosure of climate-related financial risks	13.06.2025		Link
Consultation – Management and Supervision of Climate-related Risks	BCBS	Consultative Document – Principles for the Effective Management and Supervision of Climate-related Financial Risks	16.11.2021		Link
Measurement Methodologies	BCBS	Climate-related Financial Risks – Measurement Methodologies	14.04.2021		Link
Transmission Channels	BCBS	Climate-related Risk Drivers and their Transmission Channels	14.04.2021		Link
Climate and Environmental Risks – Guide for Supervisors	Bank for International Settlements	Climate and Environmental Risks – Guide for Supervisors – Executive Summary	27.05.2021		Link

Bank Proposal for CRR and CRD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Regulation 2024/1623	EU Parliament	Regulation 2024/1623 amending Regulation (EU) No 575/2013 as regards Requirements for Credit Risk, Credit Valuation Adjustment Risk, Operational Risk, Market Risk and the Output Floor	19.06.2024	Link	Link
Directive 2024/1619	EU Parliament	Directive amending Directive 2013/36/EU as regards Supervisory Powers, Sanctions, Third-country Branches, and Environmental, Social and Governance Risks	19.06.2024	Link	Link
Roadmap on Strengthening the Prudential Framework	EBA	EBA Roadmap on Strengthening the Prudential Framework – Implementation Timeline of EBA Mandates under EU Banking Package (CRD – CRR)	14.12.2023		Link
Proposal – CRR III	EU Parliament	Proposal for a Regulation amending Regulation (EU) No 575/2013 as regards requirements for Credit Risk, Credit Valuation Adjustment Risk, Operational Risk, Market Risk and the Output Floor (2021/0342 (COD))	04.12.2023		Link
Proposal – CRD VI	EU Parliament	Proposal for a Directive amending Directive 2013/36/EU as regards Supervisory Powers, Sanctions, Third-country Branches, and Environmental, Social and Governance Risks, and amending Directive 2014/59/EU (2021/0341 (COD))	04.12.2023		Link
Report on the Role of Environmental and Social Risks	EBA	Report on the Role of Environmental and Social Risks in the Prudential Framework (EBA/REP/2023/34)	12.10.2023		Link
Discussion Paper on the Role of Environmental Risks	EBA	The Role of Environmental Risks in the Prudential Framework – Discussion Paper	02.05.2022		Link

Bank Proposal for CRR and CRD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Opinion on the Proposal Amendment Directive 2013/36/EU	ECB	Opinion of the European Central Bank on a Proposal for a Directive of the European Parliament and of the Council amending Directive 2013/36/EU as regards Supervisory Powers, Sanctions, Third-country Branches, Environmental, Social and Governance Risk (CON/2022/16)	27.04.2022	Link	Link

Bank Proposal for CRR and CRD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Opinion of the European Central Bank	ECB	Opinion of the European Central Bank of 24 March 2022 on a Proposal for Amendments to Regulation (EU) No 575/2013 as regards Requirements for Credit Risk, Credit Valuation Adjustment Risk, Operational Risk, Market Risk and the Output Floor (CON/2022/11)	24.03.2022	Link	Link
Proposal to Amend the CRD	EU Commission	Proposal for a Directive amending Directive 2013/36/EU as regards Supervisory Powers, Sanctions, Third-country Branches, and Environmental, Social and Governance Risks, and amending Directive 2014/59/EU COM(2021) 663 Final	27.10.2021	Link	Link
Proposal to Amend the CRR	EU Commission	Proposal for a Regulation amending Regulation (EU) No 575/2013 as regards Requirements for Credit Risk, Credit Valuation Adjustment Risk, Operational Risk, Market Risk and the Output Floor COM(2021) 664 Final	27.10.2021	Link	Link
Proposal to amend CRR – Annex	EU Commission	Annex to the Proposal for a Regulation amending Regulation (EU) No 575/2013 on Prudential Requirements for Credit Institutions as regards Requirements for Credit Risk, Credit Valuation Adjustment Risk, Operational Risk, Market Risk and the Output Floor COM(2021) 664 Final	27.10.2021	Link	Link

Deloitte Sustainable Finance Navigator

Sustainability Regulations for Securities

EU Markets in Financial Instruments Directive (MiFID II) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
MiFID II - Consolidated Version	EU Commission	Directive 2014/65/EU on Markets in Financial Instruments (MiFID II) – Consolidated Version	17.01.2025	Link	Link
Directive 2024/927/EU	EU Commission	Directive (EU) 2024/927 amending Directives 2011/61/EU and 2009/65/EC as regards delegation arrangements, liquidity risk management, supervisory reporting, the provision of depositary and custody services, and loan origination by alternative investment funds	26.03.2024	Link	Link
MiFID II – Supervisory Actions	ESMA	ESMA to launch Common Supervisory Action on MiFID II Sustainability Requirements	03.10.2023		Link
Guidance on the Definition of Advice	ESMA	ESMA updates its Guidance on the Definition of Advice in a Supervisory Briefing	11.07.2023		Link
MiFID II – Product Governance	ESMA	Final Report – Guidelines on MiFID II Product Governance Requirements	27.03.2023		Link
Implementation Delegation Directive	Federal Ministry of Justice	Regulation Implementing the Delegation Directive (2021/1269) in Germany	30.09.2022	Link	
MiFID II – Final Report	ESMA	Final Report – Guidelines on Certain Aspects of the MiFID II Suitability Requirements	23.09.2022		Link
MiFID II Guidelines – Suitability	ESMA	Consultation Paper – Guidelines on Certain Aspects of the MiFID II Suitability Requirements	27.01.2022		Link
MiFID II Guidelines – Adequacy and Exclusivity	ESMA	Final Report – Guidelines on Certain Aspects of the MiFID II Appropriateness and Execution-only Requirements	03.01.2022		Link
MiFID II – Directive on Organizational Requirements	EU Commission	Delegated Regulation (EU) 2021/1254 correcting Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU as regards Organizational Requirements and operating Conditions for Investment Firms (C/2021/2618)	02.08.2021	Link	Link
MiFID II – Organizational Requirements	EU Commission	Delegated Regulation (EU) 2021/1253 amending Delegated Regulation (EU) 2017/565 as regards the Integration of Sustainability Factors, Risks and Preferences into Certain Organizational Requirements and Operating Conditions for Investment Firms (C/2021/2616)	02.08.2021	Link	Link

EU Markets in Financial Instruments Directive (MiFID II) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
MiFID II – Product Governance Directive	EU Commission	Delegated Directive (EU) 2021/1269 amending Delegated Directive (EU) 2017/593 as regards the Integration of Sustainability Factors into the Product Governance Obligations (C/2021/2612)	02.08.2021	Link	Link
Draft MiFID II – Organizational Requirements Annex	EU Commission	Annex to the Commission Delegated Regulation (C/2021/2618)	21.04.2021	Link	Link
DelDirective 2017/593/EU	EU Commission	Delegated Directive (EU) 2017/593 supplementing Directive 2014/65/EU (MiFID II) (2017/L 87/500)	31.03.2017	Link	Link
DelReg 2017/565/EU	EU Commission	Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU (MiFID II) (2017/L 87/1)	31.03.2017	Link	Link

EU Markets in Financial Instruments Directive (MiFID II) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidelines on Governance of MiFID II Products	ESMA	Consultation Paper – Review of the Guidelines on MiFID II Product Governance Requirements	08.07.2022		Link
Draft MiFID II – Organizational Requirements	EU Commission	Draft Amendment to Regulation 2017/565 on the Inclusion of Sustainability Factors, Risks and Preferences in Certain Organizational Requirements and Operating Conditions for Investment Firms (C/2021/2616)	21.04.2021	Link	Link
Draft MiFID II – 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	Link	Link
Draft MiFID II – Organizational Requirements	EU Commission	Draft correcting Delegated Regulation (EU) 2017/565 supplementing Directive 2014/65/EU (C/2021/2618)	21.04.2021	Link	Link
Draft Review MiFID II – Integration of Sustainability Factors, Risks and Preferences	EU Commission	Draft amending Delegated Regulation (EU) 2017/565 as regards the Integration of Sustainability Factors, Risks and Preferences into Certain Organizational Requirements and Operating Conditions for Investment Firms	08.06.2020		Link

EU Markets in Financial Instruments Directive (MiFID II) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Review MiFID II – Integration of Sustainability Factors and Preferences	EU Commission	Draft amending Delegated Directive (EU) 2017/593 as regards the Integration of Sustainability Factors and Preferences into the Product Governance Obligations	08.06.2020		Link
Update on MiFID II	EU Commission	Revision of Directive 2014/65/EU	26.03.2020	Link	Link
ESMA Final Report	ESMA	Final Report on integrating Sustainability Risks and Factors into MiFID II	29.04.2019		Link
Directive 2024/65/EU	EU Commission	Directive 2014/65/EU on Markets in Financial Instruments (2014/L 173/349)	12.06.2014	Link	Link

UCITS and AIFMD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
FAQ Application of AIFMD	ESMA	Questions and Answers on the Application of the AIFMD (ESMA34-32-352)	14.06.2023		Link
Liquidity Risk Management & Supervisory Reporting for Loans	EU Parliament	Proposal for amending Directives 2011/61/EU and 2009/65/EC as regards Delegation Arrangements, Liquidity Risk Management, Supervisory Reporting, Provision of Depositary and Custody Services and Loan Origination by Alternative Investment Funds (2021/0376)	25.11.2021		Link
DelReg 2021/2017	EU Commission	Delegated Regulation (EU) 2021/2017 amending Regulation 231/2013 (AIFM) (C/2021/2615)	02.08.2021	Link	Link
DelDirective 2021/1270	EU Commission	Delegated Directive (EU) 2021/1270 amending Directive 2010/43/EU (UCITS) (C/2021/2617)	02.08.2021	Link	Link
ESMA Final Report	ESMA	Technical Advice to the European Commission on integrating Sustainability Risks and Factors in the UCITS Directive and AIFMD (ESMA34-45-688)	30.04.2019		Link

UCITS and AIFMD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft to Supplement the AIFM Regulation	EU Commission	Draft Amendment to Regulation No. 231/2013 (AIFM) (C/2021/2615)	21.04.2021	Link	Link
Draft to Supplement the UCITS Directive	EU Commission	Draft Amendment to Directive 2010/43/EU (UCITS) (C/2021/2617)	21.04.2021	Link	Link
Draft DelDirective Amendment of the UCITS	EU Commission	Commission Delegated Directive Draft amending Directive 2010/43/EU as regards the Sustainability Risks and Sustainability Factors to be taken into account for Undertakings for Collective Investment in Transferable Securities (UCITS)	08.06.2020		Link

Marketing Requirements – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidelines on Marketing Communications	ESMA	Guidelines on Marketing Communications under the Regulation on Cross-border Distribution of Funds	02.08.2021	Link	Link
Marketing Requirements and Communications	ESMA	Report – Marketing Requirements and Marketing Communications under the Regulation on Cross-border Distribution of Funds	30.06.2021		Link
Final Report – Guidelines on Marketing Communications	ESMA	Final Report – Guidelines on Marketing Communications under the Regulation on Cross-border Distribution of Funds	27.05.2021		Link

Marketing Requirements – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper – Guidelines on Marketing Communications	ESMA	Consultation Paper – Guidelines on Marketing Communications under the Regulation on Cross-border Distribution of Funds	09.11.2020		Link

Sustainability in Securities Regulation – Further Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Common Priorities for 2023 Annual Financial Reports	ESMA	Statement - European common enforcement priorities for 2025 corporate reporting	14.10.2025		Link
Final Report – Transition Plans	IOSCO	Final Report – IOSCO Report on Transition Plans	13.11.2024		Link
Advice on the Draft Guidelines on Enforcement of Sustainability Information	ESMA	Securities and Markets Stakeholder Group (SMSG) advice to ESMA on its Consultation on the Draft Guidelines on Enforcement of Sustainability Information (GLESI)	14.03.2024		Link
Impact Investing – SDG Funds	ESMA	Impact Investing – Do SDG Funds Fulfil Their Promises? (ESMA50-524821-3098)	01.02.2024		Link
Concept of Estimates across EU Sustainable Finance	ESMA	Concept of Estimates across the EU Sustainable Finance Framework (ESMA30-1668416927-2548)	22.11.2023		Link
'Do No Significant Harm' Definitions and Criteria	ESMA	'Do No Significant Harm' Definitions and Criteria across the EU Sustainable Finance Framework (ESMA30-379-2281)	22.11.2023		Link
Concepts of Sustainable Investments and Activities	ESMA	Concepts of Sustainable Investments and Environmentally Sustainable Activities in the EU Sustainable Finance Framework (ESMA30-379-2279)	22.11.2023		Link
Sustainable Finance Timeline	ESMA	Sustainable Finance Implementation Timeline for SFDR, TR, CSRD, MiFID, IDD, UCITS, AIFMD	03.08.2023		Link
Revised Legal Framework for ELTIF	EU Council	Capital Markets Union – Council adopts Revised Legal Framework for European long-term Investment Funds	07.03.2023	Link	Link
Priorities for 2022 Annual Financial Reports (ESMA32-63-1320)	ESMA	Public Statement – European common Enforcement Priorities for 2022 Annual Financial Reports	28.10.2022		Link

Sustainability in Securities Regulation – Further Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainability Risks and Disclosures in the Area of Investment Management	ESMA	Supervisory Briefing – Sustainability Risks and Disclosures in the Area of Investment Management	31.05.2022		Link
ESG Disclosure Standards for Investment Products	CFA Institute	CFA Institute Global ESG Disclosure Standards for Investment Products	01.11.2021		Link
Global ESG Disclosure Standards for Investment Products	CFA Institute	CFA Institute ESG Disclosure Standards for Investment Products	31.05.2021		Link
ESMA – Strategy	ESMA	ESMA – Strategy on Sustainable Finance (ESMA22-105-1052)	06.02.2020		Link

Sustainability in Securities Regulation – Further Publications – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Priorities for 2023 Annual Financial Reports	ESMA	Public Statement – European Common Enforcement Priorities for 2023 Annual Financial Reports	25.10.2023		Link
Regulation (EU) 2023/606 amending the ELTIF Regulation	EU Commission	Regulation (EU) 2023/606 amending Regulation (EU) 2015/760 as regards the requirements pertaining to the investment policies and operating conditions of European long-term investment funds and the scope of eligible investment assets, the portfolio composition and diversification requirements and the borrowing of cash and other fund rules	20.03.2023	Link	Link
ELTIF (European Long-Term Investment Fund)	EU Council	Proposal for a Regulation amending Regulation (EU) 2015/760 (2021/0377(COD))	07.12.2022		Link
ESMA Strategy 2023–2028	ESMA	ESMA Strategy 2023–2028	10.10.2022	Link	Link

Sustainability in Securities Regulation – Further Publications – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
ESMA – Roadmap	ESMA	Sustainable Finance Roadmap 2022-2024	10.02.2022		Link
IOSCO Consultation Paper	IOSCO	Recommendations on Sustainability-Related Practices, Policies, Procedures and Disclosure in Asset Management – Consultation Report	30.06.2021		Link

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Sustainability Regulations for Insurances

Solvency and IDD – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidance on Sustainability Preferences under the IDD	EU Commission	Guidance on the Integration of Sustainability Preferences in the Suitability Assessment under the Insurance Distribution Directive (IDD)	20.07.2022	Link	Link
Consultation Paper on Draft Guidelines	EIOPA	Consultation Paper – Draft Guidelines on the Integration of the Customer's Sustainability References in the Suitability Assessment under the Insurance Distribution Directive	13.04.2022		Link
DelReg 2021/1257	EU Commission	Delegated Regulation (EU) 2021/1257 amending Delegated Regulations (EU) 2017/2358 and (EU) 2017/2359 as regards the Integration of Sustainability Factors, Risks and Preferences into the Product Oversight and Governance Requirements for Insurance Undertakings and Insurance Distributors (C/2021/2614)	02.08.2021	Link	Link
DelReg 2021/1256	EU Commission	Delegated Regulation (EU) 2021/1256 amending Delegated Regulation 2015/35 as regards the Integration Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (C/2021/2628)	02.08.2021	Link	Link

Solvency and IDD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft – Supplements to IDD	EU Commission	Draft amending Delegated Regulations (EU) 2017/2358 and (EU) 2017/2359 as regards the Integration of Sustainability Factors, Risks and Preferences into the Product Oversight and Governance Requirements for Insurance Undertakings and Insurance Distributors (C/2021/2614)	21.04.2021	Link	Link
Draft – Supplements to Solvency II	EU Commission	Draft amending Delegated Regulation 2015/35 as regards the Integration Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (C/2021/2628)	21.04.2021	Link	Link
Draft – Amendment of DelReg (EU) 2015/35	EU Commission	Draft Amendment to Regulation 2015/35 amending Delegated Regulation (EU) 2015/35 as regards the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (Ares(2020)2955224)	08.06.2020		Link

Solvency and IDD – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft – Amendment of DelReg (EU) 2017/2358 and (EU) 2017/2359	EU Commission	Draft Commission Delegated Regulation amending Delegated Regulation (EU) 2017/2358 and Delegated Regulation (EU) 2017/2359 as regards the Integration of Sustainability Factors and Preferences into the Product Oversight and Governance Requirements for Insurance Undertakings and Insurance Distributors (Ares(2020)2955230)	08.06.2020		Link
Comments of GDV on Consultation Paper of Solvency II	GDV	Comments Template on EIOPA-CP-19-006 Consultation Paper on the Opinion on the 2020 Review of Solvency II	15.01.2020		Link
Opinion Solvency II	EIOPA	Opinion on Sustainability within Solvency II	30.09.2019		Link
Consultation Solvency II	EIOPA	Consultation on an Opinion on Sustainability within Solvency II (EIOPA-BoS-19/241)	03.06.2019		Link
EIOPA Technical Advice	EIOPA	Technical Advice on the Integration of Sustainability Risks and Factors in the Delegated Acts under Solvency II and IDD (EIOPA-BoS-19/172)	30.04.2019		Link
Consultation Technical Advice	EIOPA	Consultation – Technical Advice on the Integration of Sustainability Risks and Factors under Solvency II and IDD (EIOPA-BoS-18/483)	26.11.2018		Link
Draft – Amendment of (EU) 2017/2359	EU Commission	Draft Commission Delegated Regulation (EU) 2017/2359 with regard to Environmental, Social and Governance Preferences in the Distribution of Insurance-based Investment Products (Ares(2018)2681527)	24.05.2018		Link

Natural Catastrophe (NatCat) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
NatCat Standard Formula – Opinion on (re)assessment	EIOPA	Opinion on the 2023/2024 (re)assessment of the Nat Cat Standard Formula	30.01.2025		Link
NatCat Standard Formula – (re)assessment	EIOPA	2023/2024 (re)assessment of the Nat Cat Standard Formula	03.04.2024		Link

Natural Catastrophe (NatCat) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
NatCat Standard Formula – Feedback	EIOPA	Feedback Statement on Comments received on the Discussion Paper on Methodology on Potential Inclusion of Climate Change in the NatCat Standard Formula (EIOPA-BoS-21/254)	08.07.2021		Link
NatCat Standard Formula – Annex Methodology	EIOPA	Resolution Table – Methodological Paper (EIOPA-BoS-21/255)	29.06.2021		Link
NatCat Standard Formula – Discussion Paper Survey	EIOPA	Survey on the Discussion Paper – Methodology on Potential Inclusion of Climate Change in the NatCat Standard Formula	26.02.2021		Link
NatCat Standard Formula – Discussion Paper	EIOPA	Discussion Paper – Methodology on Potential Inclusion of Climate Change in the NatCat Standard Formula (EIOPA-BoS-20/666)	02.12.2020		Link

Climate Risks in the Insurance Sector – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Insurance Protection Gap Dashboard	EIOPA	The Dashboard on Insurance Protection Gaps for Natural Catastrophes: In a Nutshell	22.11.2024		Link
Treatment of Sustainability Risks	EIOPA	Prudential Treatment of Sustainability Risks	07.11.2024		Link
Insurers' Green Investments in 2024	EIOPA	Insurers' Green Investments in 2024	05.11.2024		Link
Climate Risk Supervision in Insurance	IAIS	Application Paper on the supervision of climate-related risks in the insurance sector	16.04.2024		Link
Tools for Climate Change Risks	EIOPA	Open-source Tools for the Modelling and Management of Climate Change Risks	25.05.2023		Link
Report on non-life Underwriting and Climate Change	EIOPA	Report on Non-life Underwriting and Pricing in Light of Climate Change	01.07.2021		Link
Feedback on Consultation of Climate Scenarios	EIOPA	Feedback Statement on the Consultation of Climate Scenarios in ORSA	19.04.2021		Link
Consultation on Use of Climate Change Risk Scenarios in ORSA	EIOPA	Resolutions Table for the Consultation Paper on the Draft Opinion on the Supervision of the Use of Climate Change Scenarios in ORSA	19.04.2021		Link
Discussion Paper on non-life Underwriting and Climate Change	EIOPA	Discussion Paper on Non-life Underwriting and Pricing in Light of Climate Change	10.12.2020		Link

Climate Risks in the Insurance Sector – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation – Treatment of ESG-Risks	EIOPA	Consultation on the Prudential Treatment of Sustainability Risks	13.12.2023		Link
Factsheet Green Investments	EIOPA	Insurers Green Investments – Factsheet Green Investments 2023	01.03.2023		Link
Prudential Treatment of Sustainability Risks	EIOPA	Discussion Paper – Prudential Treatment of Sustainability Risks	29.11.2022		Link
Feedback Statement on the Pilot Dashboard	EIOPA	Feedback Statement on Comments received on the Pilot Dashboard on Insurance Protection Gap for Natural Catastrophes	08.07.2021		Link
Resolution Table Dashboard	EIOPA	Resolution Table Dashboard on Insurance Protection Gap	02.06.2021		Link
Pilot Dashboard	EIOPA	Dashboard on Insurance Protection Gap for Natural Catastrophes	04.12.2020		Link
Pilot Dashboard in a Nutshell	EIOPA	The Pilot Dashboard on Insurance Protection Gap for Natural Catastrophes in a Nutshell	04.12.2020		Link
Technical Description Pilot Dashboard	EIOPA	Technical Description Pilot Dashboard on Insurance Protection Gap for Natural Catastrophes	04.12.2020		Link
Supervision of Climate-related Risks	IAIS	Application Paper on the Supervision of Climate-related Risks in the Insurance Sector of the der International Association of Insurance Supervisors (IAIS)	13.10.2020		Link
Consultation on Use of Climate Change Risk Scenarios	EIOPA	Consultation on the Draft Opinion on the Supervision of the Use of Climate Change Risk Scenarios in the Own Risk and Solvency Assessment (ORSA)	05.10.2020		Link

Packaged Retail and Insurance-based Investments Products (PRIIPs) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
JC 2023 22	ESAs	JC 2023 22 – Consolidated FAQs on the PRIIPs Key Information Document (KID)	05.05.2025		Link

Packaged Retail and Insurance-based Investments Products (PRIIPs) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Opinion on the Amend the Key Information Document	EWSA	Opinion of the European Economic and Social Committee on (b) the Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1286/2014 as regards the Modernisation of the Key Information Document	06.02.2024	Link	Link
Proposal to the Amend the Key Information Document	EU Commission	Regulation of the European Parliament and of the Council amending Regulation (EU) No 1286/2014 as Regards the Modernisation of the Key Information Document (COM(2023) 278 final, 2023/0166(COD))	24.05.2023	Link	Link
Call for the Revision of the PRIIPs Regulation	ESAs	Call for Advice on PRIIPs – ESA Advice on the Review of the PRIIPs Regulation	29.04.2022		Link

Sustainability Regulations for Insurances – Further Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Occupational Pension Funds' Green Investments	EIOPA	Factsheet - Occupational Pension Funds' Green Investments	14.03.2024		Link

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German Publications

Sustainable Strategy of the German Federal Government – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainability Strategy 2025	Federal Government	German Sustainability Strategy – Further Development 2025	17.02.2025	Link	

Sustainable Strategy of the German Federal Government – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainability Strategy 2022	Federal Government	German Sustainable Development Strategy – Policy Decision 2022	30.11.2022		Link
Sustainability Strategy 2021	Federal Government	German Sustainable Development Strategy – Update 2021	31.12.2021	Link	Link
Summary of Sustainability Strategy 2021	Federal Government	German Sustainable Development Strategy – Update 2021 (Summary Version)	10.03.2021	Link	Link
Sustainability Strategy 2018	Federal Government	German Sustainable Development Strategy – Update 2018	31.12.2018	Link	Link
Summary of Sustainability Strategy 2016	Federal Government	German Sustainable Development Strategy – Summary	11.01.2017		Link
Sustainability Strategy 2016	Federal Government	German Sustainable Development Strategy – New Version 2016	31.12.2016	Link	Link
Sustainability Strategy 2012	Federal Government	National Sustainability Strategy – Progress Report 2012	31.12.2012	Link	Link
Summary of Sustainability Strategy 2012	Federal Government	10 years of Sustainability "Made in Germany" – The National Strategy for Sustainable Development	30.04.2012	Link	Link

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German Publications

German Sustainable Finance-Strategy – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Sustainable-Finance-Strategy BaFin	BaFin	Sustainable-Finance-Strategy BaFin	05.07.2023	Link	
German Sustainable Finance Strategy	Federal Government	German Sustainable Finance Strategy	05.05.2021	Link	

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German Publications

Sustainable Finance Advisory Board Germany – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Final Report for the 20th Legislative Period	SF Advisory Board	Funding our tomorrow – How Private Capital makes the Difference for Germany's Transformation	22.11.2024	Link	
ESG Scale for Financial Products	SF Advisory Board	Final Recommendation of the SF Advisory Board of the Federal Government on the Introduction of an "ESG Scale" for Financial Products	01.02.2024	Link	
Implementation of the EU taxonomy	SF Advisory Board	The EU taxonomy – Implementation Challenges and Proposed Solutions	21.03.2023	Link	

Sustainable Finance Advisory Board Germany – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release – ESG scale	SF Advisory Board	Press Release – Sustainable Finance Advisory Board develops Recommendations on ESG Scale	12.12.2022	Link	
Open letter ESG scale	SF Advisory Board	Open Letter on the ESG Scale	12.12.2022	Link	Link
Press Release Sustainability Reporting	SF Advisory Board	Press Release Finance Advisory Board underlines Materiality of comprehensive Sustainability Reporting	12.12.2022	Link	
Open Letter Sustainability Reporting	SF Advisory Board	Open Letter on Sustainability Reporting	12.12.2022	Link	Link
Press Release on Work Priorities	SF Advisory Board	Press Release – Sustainable Finance Advisory Board defines Focus Areas and begins Substantive Work	12.12.2022	Link	
Members and Permanent Observers	SF Advisory Board	Overview of the Members and Permanent Observers of the Sustainable Finance Advisory Council of the 20th Legislative Period	12.12.2022	Link	

Sustainable Finance Advisory Board Germany – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Statutes of the 20th Legislature	SF Advisory Board	Statutes of the Sustainable Finance Advisory Council of the Federal Government in the 20th Legislative Period	12.12.2022	Link	
Final Report	SF Advisory Board	Final Report of the Sustainable Finance Advisory Board	24.02.2021	Link	
Consultations	Market participants	Evaluation of the Consultations	20.06.2020	Link	
Interim Report	SF Advisory Board	Recommendations of the Sustainable Finance Advisory Board	05.03.2020	Link	
Theses	SF Advisory Board	Theses of the Sustainable Finance Advisory Board	31.10.2019	Link	

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German Publications

BaFin Factsheet – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Climate Stress Tests	Bankenverband	Implementation of Climate Stress Tests in Risk Management – Key Points of the Banking Association with Focus on Medium-sized Institutions	13.12.2022	Link	

BaFin Factsheet – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Article	BaFin	Banks must manage Climate and Environmental Risks better	14.12.2022	Link	
BaFin Factsheet Guidance Notice	BaFin	Guidance Notice on Dealing with Sustainability Risks (Final Version)	13.01.2020	Link	Link

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German Publications

BaFin MaRisk – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
8th MaRisk Amendment	BaFin	Circular 06/2024 (BA) – Minimum Requirements for Risk Management (MaRisk)	29.05.2024	Link	
Draft of the 8th MaRisk Amendment	BaFin	Consultation 02/2024 – Draft MaRisk (change version with explanations)	15.02.2024	Link	

BaFin MaRisk – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
7th MaRisk Amendment	BaFin	Amendments to the Minimum Requirements for Risk Management – Circular (BA 54-FR 2210-2023)	29.06.2023	Link	
7th MaRisk Amendment – Change Version	BaFin	Amendments to the Minimum Requirements for Risk Management – Change Version (BA 54-FR 2210-2023)	29.06.2023	Link	
Draft of the 7th MaRisk Amendment	BaFin	Draft of the Amendment Version to the Minimum Requirements for Risk Management – MaRisk	26.09.2022	Link	

German Climate Change Acts – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Revision of the Climate Protection Law	Bundestag	Draft of a second law to amend the Federal Climate Protection Law	26.04.2024	Link	
Constitutional Complaint against the Climate Protection Law	Federal Constitutional Court	Constitutional Complaints Against Climate Protection Law Partially Successful	29.04.2021	Link	Link
Federal Climate Protection Act (KSG)	BMU	Federal Climate Protection Act (KSG) of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	12.12.2019	Link	
Climate Protection Program 2030	BMU	Measures to achieve the 2030 Climate Protection Targets of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU)	30.09.2019	Link	

German Climate Change Acts – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Amendment to the Climate Protection Law	Federal Government	Draft version of the Federal Ministry of Economic Affairs and Climate Protection – Draft of a 2nd Law amending the Federal Climate Protection Law	13.06.2023	Link	

Other Laws for Strengthening the Fund Location – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Act to Strengthen Germany as a Fund Location	Federal Law Gazette	Act to strengthen Germany as a Fund Location and for the Implementation of Directive (EU) 2019/1160 amending Directives 2009/65/EC and 2011/61/EU as regards to the Cross-border Distribution of Undertakings for Collective Investment (Fund Location Act – FoStoG)*	10.06.2021	Link	

Other Laws for Strengthening the Fund Location – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
BaFin-Consultation	BaFin	BaFin Consultation 16/2021 – Amendment to the FAQ on the Distribution and Acquisition of Investment Assets under the KAGB	12.08.2021	Link	
Resolution	Federal Law Gazette	Resolution of the Federal Council	28.05.2021	Link	
Legislative Resolution	Federal Law Gazette	Legislative Resolution of the German Bundestag	03.06.2021	Link	
Resolution Recommendation and Report	Federal Law Gazette	Recommendation for a Resolution and Report of the Finance Committee (7th Committee) on the Bill of the Federal Government	21.04.2021	Link	
Draft Law of the Federal Government	Federal Law Gazette	Draft Law of the Federal Government	17.03.2021	Link	
Statement	Federal Law Gazette	Statement of the Federal Council	05.03.2021	Link	
Draft Bill	BMF	Draft Bill of the Federal Ministry of Finance (BMF)	01.12.2020	Link	

Law Financing the Future – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Legislative Draft	BMJ	Legislative Draft for Financing Future-oriented Investments	16.08.2023	Link	
Draft	BMJ	Draft for Financing Future-oriented Investments	12.04.2023	Link	

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German Publications

Other German Publications – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
CSRD Audit – Readiness Check	IDW	What companies need to consider when preparing for a CSRD audit	01.10.2025	Link	
Corporate Governance Codex	Government Commission	German Corporate Governance Codex	28.04.2022	Link	

Other German Publications – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Short Survey on EU Taxonomy	DRSC	Brief Survey by the German Accounting Standards Committee e.V. on the Status of Implementation in German DAX 30 Companies	30.04.2021	Link	
Human Rights Indicators	Econsense	Making Human Rights Measurable	21.09.2020	Link	
German Sustainability Code	DNK	The German Sustainability Code Benchmark for Sustainable Management	31.07.2017	Link	

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German Publications

Other Studies and Surveys – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
whatif-Report 2024	right. Based on science GmbH	whatif-Report 2024 – Analysis of the Climate Impact of the DAX40	01.01.2024	Link	
Sustainable Finance Survey 2022	adelphi, ISS ESG	European Sustainable Finance Survey 2022	01.06.2022		Link
Sustainable Finance Survey 2021	adelphi, ISS ESG	European Sustainable Finance Survey 2021	01.06.2021		Link
Sustainable Finance Survey 2020	adelphi, ISS ESG	European Sustainable Finance Survey 2020	01.06.2020		Link

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Other Audit & Assurance Standards

International Standards for Auditing, Assurance, and Quality Management – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Commented translation ISSA [E-DE] 5000	IDW	General Requirements for Sustainability Assurance (ISSA [E-DE] 5000)	08.12.2025	Link	
ISSA 5000 – Basis for Conclusions	IAASB	Basis for Conclusions Prepared by the Staff of the IAASB – ISSA 5000 General Requirements for Sustainability Assurance Engagements and Conforming and Consequential Amendments to Other IAASB Standards Arising from ISSA 5000	12.11.2024		Link
ISSA 5000 – Final Pronouncement	IAASB	Final Pronouncement – ISSA 5000 General Requirements for Sustainability Assurance Engagements and Conforming and Consequential Amendments to Other IAASB Standards Arising from ISSA 5000	12.11.2024		Link
IDW comments on IESSA	IDW	IDW comments on the International Ethics Standards for Sustainability Assurance (IESSA) proposed by the International Ethics Standards Board for Accountants (IESBA)	14.05.2024		Link
Proposal Sustainability Assurance	IESBA	Proposed International Ethics Standards for Sustainability Assurance and other Revisions of the Code relating to Sustainability Assurance by the International Ethics Standards Board for Accountants (IESBA)	29.01.2024		Link
Enforcement Priorities for 2023 Annual Financial Reports	ESMA	Public Statement – European Common Enforcement Priorities for 2023 Annual Financial Reports (ESMA32-193237008-1793)	25.10.2023		Link
ISSA 5000	IAASB	Proposed International Standard on Sustainability Assurance (ISSA) 5000 – General Requirements	02.08.2023		Link
Global Assurance Framework for Sustainability Reporting	IOSCO	Report on International Work to Develop a Global Assurance Framework for Sustainability-related Corporate Reporting	28.03.2023		Link
ISO 14064-3	DIN Media	DIN EN ISO 14064-3 – Greenhouse Gases Part 3	01.05.2020	Link	
ISO 14064-2	DIN Media	DIN EN ISO 14064-2 – Greenhouse Gases Part 2	01.05.2020	Link	
ISO 14064-1	DIN Media	DIN EN ISO 14064-1 – Greenhouse Gases Part 1	01.06.2019	Link	
ISAE 3410	IAASB	Assurance Engagements on Greenhouse Gas Statements	01.06.2012		Link

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Greenwashing

Greenwashing – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft Bill on Greenwashing	Federal Government	Draft Bill of the Federal Government – Draft of a Third Act to Amend the Act Against Unfair Competition	29.08.2025	Link	
Limiting Greenwashing through Corporate Disclosure	ECB	Different Shades of Green – EU Corporate Disclosure Rules and Their Effectiveness in Limiting "Greenwashing"	17.03.2025		Link
AFME EU and UK Approaches to Greenwashing Enforcement	AFME	EU and UK Approaches to Greenwashing Enforcement in the Financial Market: A Comparison	29.01.2025		Link
EBA Final Report on Greenwashing	EBA	Final Report Greenwashing – Monitoring and Supervision (EBA/REP/2024/09)	04.06.2024		Link
EIOPA Final Report on Greenwashing	EIOPA	Final Report Greenwashing – Advice to the European Commission on Greenwashing Risks and the Supervision of Sustainable Finance Policies (EIOPA-BoS-24-159)	04.06.2024		Link
ESMA Final Report on Greenwashing	ESMA	Final Report Greenwashing – Response to the European Commission's Request for Input on "Greenwashing Risks and the Supervision of Sustainable Finance Policies" (ESMA36-287652198-2699)	04.06.2024		Link
EIOPA Progress Report on Greenwashing	EIOPA	Advice to the European Commission on Greenwashing – Progress Report (EIOPA-BoS-23/157)	01.06.2023		Link
ESMA Progress Report on Greenwashing	ESMA	Progress Report on Greenwashing – Input on "Greenwashing Risks and the Supervision of Sustainable Finance Policies" (ESMA30-1668416927-2498)	31.05.2023		Link
EBA Progress Report on Greenwashing	EBA	EBA Progress Report on Greenwashing Monitoring and Supervision (EBA/REP/2023/16)	31.05.2023		Link
Green Claims Directive	EU Commission	Proposal for a Directive of the European Parliament an of the Council on Substantiation and Communication of Explicit Environmental Claims (Green Claims Directive) – (2023/0085 (COD))	22.03.2023	Link	Link
Advices for Defining Greenwashing	ESMA	Advice to ESMA – SMSG Advice to ESMA on Additional Questions relating to Greenwashing (ESMA22-106-4551)	16.03.2023		Link

Greenwashing – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release – Final Reports on Greenwashing	ESMA	ESAs Call for Enhanced Supervision and Improved Market Practice on Sustainability-related Claims – Final Reports on Greenwashing in the financial sector	04.06.2024		Link
Consultation – Insurance and Pensions Sectors	EIOPA	Consultation on the Opinion on Sustainability Claims and Greenwashing in the Insurance and Pensions Sectors	12.12.2023		Link
Clarity and Tips to Consumers	ESAs	The ESAs provide Clarity and Tips to Consumers on Sustainable Finance	30.11.2023		Link
Press Release on Consumer Protection	EU Commission	Consumer Protection – Enabling Sustainable Purchasing Decisions and Ending Greenwashing	22.03.2023	Link	Link
ESMA Report	ESMA	ESMA Report on Trends, Risks and Vulnerabilities (TRV), No. 1, 2023 (ESMA50-165-2438)	09.02.2023		Link
ESAs Call	ESAs	ESAs Call for Evidence on Better Understanding Greenwashing	15.11.2022		Link

Directive on Empowering Consumers for the Green Transition – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft bill on unfair competition	BMJ	Draft bill of the Federal Ministry of Justice and Consumer Protection - Draft of a Third Act amending the Act against Unfair Competition	07.07.2025	Link	
Directive (EU) 2024/825	EU Commission	Directive (EU) 2024/825 amending directives 2005/29/EC and 2011/83/EU as regards empowering consumers for the green transition through better protection against unfair practices and through better information	06.03.2024	Link	Link
Amendments adopted by the Parliament	EU Parliament	Empowering Consumers for the Green Transition – Amendments adopted by the European Parliament on 11 May 2023 on the Proposal for a Directive of the European Parliament and of the Council	11.05.2023	Link	Link
Impact Assessment	EU Commission	Commission Staff Working Document – Impact Assessment Report accompanying the Document: Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU	30.03.2022		Link
Preparatory Study	EU Commission	Preparatory Study to gather Evidence on Ways to Empower Consumers to play an Active Role in the Green Transition	01.10.2021		Link
Annexes	EU Commission	Preparatory Study to gather Evidence on Ways to Empower Consumers to play an Active Role in the Green Transition - Annexes	01.10.2021		Link
Directive on Consumer Rights	EU Commission	Directive 2011/83/EU of the European Parliament and of the Council on Consumer Rights, amending Directive 93/13/EEC and Directive 1999/44/EC and repealing Directive 85/577/EEC and Directive 97/7/EC	25.10.2011	Link	Link
Directive on Unfair Commercial Practices	EU Council, EU Parliament	Directive 2005/29/EC of the European Parliament and of the Council concerning Unfair Business-to-consumer Commercial Practices in the Internal Market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC and Regulation (EC) 2006/2004	11.05.2005	Link	Link

Directive on Empowering Consumers for the Green Transition – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Agreement of EU Council and Parliament	EU Council	Council and Parliament reach Provisional Agreement to Empower Consumers for the Green Transition	19.09.2023	Link	Link
Executive Summary of the Impact Assessment	EU Commission	Commission Staff Working Document – Executive Summary of the Impact Assessment Report accompanying the Document: Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU	30.03.2022	Link	Link
Proposal for a Directive	EU Commission	Proposal for a Directive of the European Parliament and of the Council amending Directives 2005/29/EC and 2011/83/EU as regards Empowering Consumers for the Green Transition through Better Protection Against Unfair Practices and Better Information	30.03.2022	Link	Link

European Single Access Point (ESAP) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Regulation (EU) 2025/1338	EU Commission	Commission Implementing Regulation (EU) 2025/1339 of 10 July 2025 laying down implementing technical standards for the application of Regulation (EU) 2023/2859 of the European Parliament and of the Council with regard to certain tasks of the collection bodies	11.07.2025	Link	Link
Regulation (EU) 2025/1338	EU Commission	Commission Implementing Regulation (EU) 2025/1338 of 10 July 2025 laying down implementing technical standards for the application of Regulation (EU) 2023/2859 of the European Parliament and of the Council with regard to the functionalities of the European single access point	11.07.2025	Link	Link
Spotlight on Markets	ESMA	Spotlight on Markets – Developments to facilitate access to financial and sustainability information on ESAP	01.10.2024		Link
Directive (EU) 2023/2864	EU Commission	Directive (EU) 2023/2864 amending Certain Directives as regards the Establishment and Functioning of the European Single Access Point	20.12.2023	Link	Link
Regulation (EU) 2023/2869	EU Commission	Regulation (EU) 2023/2869 amending Certain Regulations as regards the Establishment and Functioning of the European Single Access Point	20.12.2023	Link	Link
Regulation (EU) 2023/2859	EU Commission	Regulation (EU) 2023/2859 establishing a European Single Access Point providing Centralised Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability	20.12.2023	Link	Link
Press Release	EU Parliament	Deal Struck on Easier Access to Information Relevant for Investors	23.05.2023		Link
Summary Report Consultation	EU Commission	Summary Report – Targeted Consultation on the Establishment of a ESAP for Financial and Non-financial Information Publicly Disclosed by Companies	26.05.2021		Link

European Single Access Point (ESAP) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
European Parliament Legislative Resolution	EU Parliament	European Parliament Legislative Resolution on the Proposal for a Regulation on establishing a European Single Access Point (P9_TA(2023)0387)	09.11.2023	Link	Link
Report on the Proposal	EU Parliament	Report on the Proposal for a Regulation Establishing a European ESAP Providing Centralised Access to Publicly Available Information on Sustainability (A9-0026/2023)	07.02.2023	Link	Link
Draft Report	EU Parliament	Draft Report on the Proposal for a Regulation Establishing a European ESAP Providing Centralised Access to Publicly Available Information on Sustainability (2021/0378(COD))	28.09.2022	Link	Link
Proposal 1 on the Establishment of the ESAP	EU Council	Proposal 1 – 2021/0378 Regulation of the European Parliament and of the Council Establishing a European Single Access Point providing Centralized Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability (2021/0378 (COD))	27.06.2022		Link
Proposal 2 on the Establishment of the ESAP	EU Council	Proposal 2 – 2021/0378 Regulation of the European Parliament and of the Council establishing a European Single Access Point Providing Centralized Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability (2021/0378 (COD))	27.06.2022		Link
Proposal 3 on the Establishment of the ESAP	EU Council	Proposal 3 – 2021/0378 Regulation of the European Parliament and of the Council establishing a European Single Access Point Providing Centralized Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability (2021/0378 (COD))	27.06.2022		Link
DRSC Briefing Paper	DRSC	DRSC Briefing Paper on Setting up a European Single Access Point – European Single Access Point (ESAP): Digitization and Centralization of Access to European Company Data	19.01.2022	Link	
Annex 1 to Proposal for Regulation	EU Commission	Annex to the Proposal for a Regulation establishing a ESAP providing Centralized Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability COM (COM(2021) 723 final)	25.11.2021	Link	Link
Proposal for Regulation	EU Commission	Proposal for a Regulation Establishing a ESAP Providing Centralized Access to Publicly Available Information of Relevance to Financial Services, Capital Markets and Sustainability (COM(2021) 723 final)	25.11.2021	Link	Link

European Single Access Point (ESAP) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Targeted Consultation Document – Action Plan	EU Commission	Establishment of a European Single Access Point (ESAP) for Financial and Non-Financial Information Publicity disclosed by Companies. First Action of the Capital Markets Union Action Plan.	20.01.2021		Link

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ESG Data

ESG Ratings – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper – Technical Standards ESG Rating	ESMA	Consultation Paper – Technical Standards under the Regulation on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities (ESMA84-2037069784-2276)	02.05.2025		Link
Comparison of ESG Ratings	OECD	Behind ESG Ratings – Unpacking Sustainability Metrics	19.02.2025		Link
Regulation on ESG Rating Activities 2024/3005	EU Commission	Regulation (EU) 2024/3005 of the European Parliament and of the Council of 27 November 2024 on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulations (EU) 2019/2088 and (EU) 2023/2859	12.12.2024	Link	Link
BaFin Market Study	BaFin	Market Study on the Collection and Handling of ESG Data and Rating Procedures by Capital Management Companies	14.02.2024	Link	
Voluntary Code of Conduct for ESG Ratings	ICMA	ICMA publishes Voluntary Code of Conduct for ESG Ratings and Data Products Providers	14.12.2023		Link
Impact Assessment Report ESG Rating	EU Commission	Commission Staff Working Document – Impact Assessment Report – Accompanying the Proposal for a Regulation of the European Parliament and of the Council on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities – (SWD(2023) 204 final)	13.06.2023		Link
Report on Climate-related Data	Eurosif	Eurosif Report on Climate-related Data – The Investors' Perspective	11.05.2023		Link
IOSCO Final Report	IOSCO	Final Report – Environmental, Social and Governance (ESG) Ratings and Data Products Providers	23.11.2021		Link
Study	EU Commission	Study on Sustainability-related Ratings, Data and Research (ISBN: 978-92-76-19636-5)	06.01.2021		Link

ESG Ratings – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Regulation on ESG Rating Activities	EU Council	Regulation of the European Parliament and of the Council on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulations (EU) 2019/2088 and (EU) 2023/2859	06.11.2024	Link	Link
Final compromise text of the ESG regulation	EU Council	Proposal for a Regulation of the European Parliament and of the Council on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulation (EU) 2019/2088	09.02.2024		Link
Press Release – Agreement ESG-Ratings	EU Council	Environmental, Social and Governance (ESG) Ratings – Council and Parliament reach Agreement	05.02.2024	Link	Link
Proposal EU Parliament	EU Council	Proposal for a Regulation of the EU Parliament and of the EU Council on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities – Mandate for Negotiations with the European Parliament	15.12.2023		Link
Proposal Regulation ESG Rating	EU Commission	Proposal for a Regulation of the European Parliament and of the Council on the Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities (COM(2023) 314 final)	13.06.2023	Link	Link
Annexes Regulation ESG Rating	EU Commission	Annex I – Information to be provided in the Application for Authorisation, Annex II – Organisational Requirements and Annex III – Disclosure Requirements (COM(2023) 314 final)	13.06.2023	Link	Link
Market Characteristics of ESG Ratings and Data Providers in the EU	ESMA	Outcome of ESMA Call for Evidence on Market Characteristics of ESG Rating and Data Providers in the EU	24.06.2022		Link
Consultation on the Functioning of ESG Rating Markets	EU Commission	Targeted Consultation on the functioning of the ESG Rating Market in the European Union and on the Consideration of the ESG Factors in Credit Ratings	04.04.2022		Link
Consultation Document – ESG Factors in Credit Ratings	EU Commission	Consultation Document – Targeted Consultation on the functioning of the ESG Rating Market in the European Union and on the Consideration of ESG Factors in Credit Ratings	04.04.2022		Link

ESG Ratings – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Market Exploration for ESG Ratings	ESMA	Call for Evidence – On Market Characteristics for ESG Rating Providers in the EU (ESMA80-416-250)	03.02.2022		Link
IOSCO Consultation Paper	IOSCO	Consultation Report – Environmental, Social and Governance (ESG) Ratings and Data Products Providers	21.07.2021		Link

European ESG Template (EET) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
EET V.1.1.3	FinDatEx	European ESG Template – EET V1.1.3	12.02.2025		Link
Best Practice Guide	TISA	European ESG Template – Best Practice Guide to Completing the EET	10.06.2022		Link

European ESG Template (EET) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
EET V.1.1.2	FinDatEx	European ESG Template – EET V1.1.2	20.12.2023		Link
Explanation of the European ESG Template EET V1.1.1	FinDatEx	European ESG Template – EET V1.1 and EET V1.1.1 – Introduction of Main Changes	01.02.2023		Link
EET V.1.1.1	FinDatEx	European ESG Template – EET V1.1.1	05.01.2023		Link
EET Supplement	FinDatEx	European ESG Template – EET V1.1 – Supplement (Fossil Gas and Nuclear)	30.11.2022		Link
EET V1.1	FinDatEx	European ESG Template – EET V1.1	21.10.2022		Link
Explanation of the European ESG Template EET V1.1	FinDatEx	European ESG Template – EET V1.1 – Introduction of Main Changes	07.10.2022		Link

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Other Accounting and Reporting Standards

Partnership for Carbon Accounting Financials – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Updated Part A - Financed Emissions	PCAF	The Global GHG Accounting and Reporting Standards – Part A: Financed Emissions (Third Edition)	02.12.2025		Link
Updated Part C - Insurance Associated Emissions	PCAF	The Global GHG Accounting and Reporting Standards – Part C: Insurance Associated Emissions (Second Edition)	02.12.2025		Link
Consultation on the Extention of the PCAF Standard – Part C	PCAF	New Methods for Public Consultation – Part C	03.12.2024		Link
Financed Emissions in the D/A/CH/Li region	PCAF, VfU	Reporting on Financed Greenhouse Gas Emissions in the D/A/CH/Li Region 2023	02.05.2024	Link	
Part B - Facilitated Emissions	PCAF	The Global GHG Accounting and Reporting Standards – Part B: Facilitated Emissions	01.12.2023		Link
GHG Emssions in Real Estate	PCAF	Accounting and Reporting of GHG Emissions from Real Estate Operations	01.03.2023		Link
Part A - Financed Emissions	PCAF	The Global GHG Accounting and Reporting Standard - Part A: Financed Emissions (Second Edition)	19.12.2022		Link
PCAF Standard Executive Summary (2022)	PCAF	Executive Summary on the Partnership for Carbon Accounting Financials Standard (2022)	19.12.2022		Link
PCAF Second Version of the Standard	PCAF	The Global GHG Accounting and Reporting Standard for the Financial Industry	14.12.2022		Link
FAQ Insurance Associated Emissions	PCAF	FAQ Document – Insurance Associated Emissions	12.12.2022		Link
Part C - Insurance Associated Emissions – Executive Summary	PCAF	The Global GHG Accounting & Reporting Standard - Part C: Insurance Associated Emissions - Executive Summary (First Edition)	01.11.2022		Link
Part C - Insurance Associated Emissions	PCAF	The Global GHG Accounting & Reporting Standard Part C: Insurance Associated Emissions (First Edition)	01.11.2022		Link

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Other Accounting and Reporting Standards

Partnership for Carbon Accounting Financials – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
GHG Emissions from Real Estate Operations	PCAF	Technical Guidance on Accounting and Reporting of Financed GHG Emissions from Real Estate Operations	25.05.2022		Link

Partnership for Carbon Accounting Financials – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation on the Extention of the PCAF Standard – Part A	PCAF	New Guidance and Methods for Public Consultation – Part A	03.12.2024		Link
New Draft GHG Accounting Methods	PCAF	Draft New Methods for Public Consultation – For financial Institutions Measuring and Reporting Scope 3 Category 15 Emissions	10.11.2021		Link
Discussion Paper on Capital Market Instruments	PCAF	Discussion Paper 2021 on Capital Market Instruments	10.11.2021		Link
PCAF Standard (2020)	PCAF	The Global GHG Accounting & Reporting Standard for the Financial Industry	18.11.2020		Link

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Other Accounting and Reporting Standards

Greenhouse Gas (GHG) Protocol – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Public Consultation Scope 2	GHG Protocol	Public Consultation – Scope 2	20.10.2025		Link
GHG Scope 3 – FAQ	GHG Protocol	Scope 3 –Frequently Asked Questions	01.04.2025		Link
GHG Scope 3	WBCSD, WRI	Technical Guidance for Calculating Scope 3 Emissions – Version 1	07.09.2023		Link
GHG Scope 2	WRI	GHG Protocol Scope 2 Guidance – An amendment to the GHG Protocol Corporate Standard	01.01.2023		Link
GHG Protocol	WBCSD, WRI	The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard	31.03.2004		Link

Greenhouse Gas (GHG) Protocol – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release – GHG Protocol Welcomes Entities to Standards Board	GHG Protocol	Press release – GHG Protocol Welcomes Observing Entities to Independent Standards Board	17.04.2025		Link

Science Based Targets – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Submission Form for Net-Zero Targets	SBTi	Submission Form for Net-Zero Targets of Financial Institutions under the SBTi Standard	01.09.2025		Link
Consultation Draft – SBTi Corporate Net-Zero Standard	SBTi	Consultation Draft with Narrative on SBTi Corporate Net-Zero Standard V2	18.03.2025		Link
SBT Setting Tool	SBTi	SBT Setting Tool for Companies which can be applied to Sector-level Components of Financial Institutions' Portfolios	31.05.2023		Link
Private Equity Sector SBT Guidance	SBTi	Private Equity Sector SBT Guidance	01.11.2021		Link
SDA Tool	SBTi	SDA Tool for Commercial Real Estate and Residential Mortgages	04.03.2021		Link

Science Based Targets – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Community Forum for Financial Institutions	SBTi	Forum for Technical and Query Support to help Financial Institutions to adopt SBTs on their Operations and Portfolio Activities	12.07.2023		Link
Consultation Draft – SBTi FINZ Standard	SBTi	Consultation Draft on Science Based Targets Initiative (SBTi) Financial Institutions Net-Zero (FINZ) Standard Conceptual Framework and Initial Criteria for Financial Institutions	01.06.2023		Link
Consultation Draft – SBTi Guidance for Near-Term Objectives	SBTi	Consultation Draft on SBTi Near-Term Financial Sector SBT Guidance V2	01.06.2023		Link

Science Based Targets – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Draft – SBTi on Fossil Fuels	SBTi	Consultation Draft on SBTi Fossil Fuel Finance Position Paper	01.06.2023		Link
Financial Sector SBT Guidance	SBTi	Financial Sector SBT Guidance	01.08.2022		Link
SBTi Target Submission Form and Guidance for Financial Institutions	SBTi	SBTi Target Submission Form for the Assessment Against the Sector Specific Criteria and Guidance for Financial Institutions	01.02.2022		Link
SBTi Criteria	SBTi	SBTi Criteria and Recommendations for Financial Institutions	01.04.2021		Link
SBT Criteria – FAQ	SBTi	SBT for Financial Institutions – Criteria Deep Dive	01.01.2021		Link
SBTi Financial Institutions Tool	SBTi	SBTi Finance Tool for Temperature Scoring and Portfolio Coverage	01.10.2020		Link

Partnership for Biodiversity Accounting Financials – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Biodiversity Footprinting Standard – Financed Impact	PBAF	Biodiversity Footprinting Standard: Financed Impact – Assessment of financed biodiversity impact through model-based biodiversity footprinting	01.10.2024		Link
PBAF Standard v2023 – Dependencies on Ecosystem Services	PBAF	Taking Biodiversity into Account – PBAF Standard v2023 Assessment of Dependencies on Ecosystem Services	05.07.2023		Link
PBAF Standard v2022 – Biodiversity Footprinting	PBAF	Taking Biodiversity into Account – PBAF Standard v2022 Biodiversity Impact Assessment – Footprinting	14.06.2022		Link
PBAF Standard v2022 – Overview of Approaches	PBAF	Taking Biodiversity into Account – PBAF Standard v2022 Biodiversity Impact Assessment – Overview of Approaches	14.06.2022		Link
PBAF Standard v2022 – FAQ	PBAF	PBAF FAQ – Introduction to Biodiversity Impact Assessment	14.06.2022		Link

Task Force on Climate-related Financial Disclosure (TCFD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Nature Data Value Chain Recommendations	TCFD	Recommendations for upgrading the nature data value chain for market participants	01.11.2025		Link
Status Report 2023	TCFD	Status Report TCFD 2023	13.09.2023		Link
Overview on the TCFD Status Report	TCFD	Overview Booklet on the TCFD Status Report	01.12.2022		Link
Status Report 2022	TCFD	Status Report TCFD 2022	15.09.2022		Link
Overview on the TCFD	TCFD	Task Force on Climate-related Financial Disclosures Overview	01.05.2022		Link
Guidance on Metrics, Targets, and Transition Plans	TCFD	Guidance on Metrics, Targets, and Transition Plans	31.10.2021		Link
Implementing the Recommendations of the TCFD	TCFD	Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures	31.10.2021		Link
Status Report 2021	TCFD	Task Force on Climate-related Financial Disclosures 2021 Status Report	31.10.2021		Link
Guidance on Risk Management	TCFD	Guidance on Risk Management Integration and Disclosure	01.10.2020		Link
Guidance on Scenario Analysis for Non-Financial Companies	TCFD	Guidance on Scenario Analysis for Non-financial Companies	01.10.2020		Link
Status Report 2020	TCFD	Task Force on Climate-related Financial Disclosures 2020 Status Report	22.09.2020		Link
TCFD Annex	TCFD	Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures	17.06.2017		Link
TCFD Technical Supplement	TCFD	The Use of Scenario Analysis in Disclosure of Climate-Related Risks and Opportunities	17.06.2017		Link
TCFD Final Report	TCFD	Recommendations of the Task Force on Climate-related Financial Disclosures	15.06.2017		Link

Task Force on Climate-related Financial Disclosure (TCFD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation	TCFD	Summary of the Forward-Looking Financial Metrics Consultation	01.03.2021		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press release – Collaboration with IFRS	TNFD	Press release – IFRS Foundation and TNFD formalise collaboration to provide capital markets with high-quality nature-related information	09.04.2025		Link
Recommendations and Additional Guidance	TNFD	TNFD Recommendations and Additional Guidance	03.02.2025		Link
Nature Transition Plan	TNFD	Discussion Paper on Nature Transition Plans – Update	10.01.2025		Link
v2.0 – Sector Guidance	TNFD	Sector Guidance – Additional Guidance for Financial Institutions Version 2.0	02.07.2024		Link
v2.0 – Sector Guidance for Financial Instituitions	TNFD	Additional Guidance for Financial Institutions – Applying the TNFD Recommendations and Disclosure Metrics	28.06.2024		Link
TNFD – ESRS Correspondence mapping	TNFD, EFRAG	TNFD–ESRS Correspondence mapping	20.06.2024		Link
ESRS-TNFD Interoperability	EFRAG	Interoperability ESRS and TNFD – Accompanying Document on the TEG Meeting 18 January 2024	18.01.2024		Link
v1.1 – The LEAP Approach	TNFD	Guidance on the Identification and Assessment of NatureRelated Issues – The LEAP Approach Version 1.1	12.10.2023		Link
Guidance on Biomes	TNFD	Guidance on Biomes – Identification, Assessment and Disclosure of Nature-related Dependencies, Impacts, Risks and Opportunities	18.09.2023		Link
TNFD Recommendations	TNFD	Recommendations of the Taskforce on Nature-related Financial Disclosures	18.09.2023		Link
TNFD Recommendations – Executive Summary	TNFD	Executive Summary of the Recommendations of the TNFD	18.09.2023		Link
v1.0 – Sector Guidance	TNFD	Sector Guidance – Additional Guidance for Financial Institutions – Version 1.0	18.09.2023		Link
v1.0 – Guidance on Engagement with Stakeholders	TNFD	Guidance on Engagement with Indigenous Peoples, Local Communities and Affected Stakeholders – Version 1.0	18.09.2023		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
v1.0 – Guidance on Scenario Analysis	TNFD	Guidance on Scenario Analysis – Version 1.0	18.09.2023		Link
v1.0 – Adoption of the TNFD Recommendations	TNFD	Getting started with adoption of the TNFD Recommendations – Version 1.0	18.09.2023		Link
v1.0 – Glossary	TNFD	v1.0 – Glossary	18.09.2023		Link
v0.4 – Case Study – Bank of Nature	TNFD	Financial Institutions – A Case Study of Hypothetical Report Preparer Bank of Nature	28.03.2023		Link
Nature-Related Risk and Opportunity Registers	TNFD	TNFD Nature-Related Risk and Opportunity Registers	01.11.2022		Link
v0.2 – Piloting Guide	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework – Piloting Guide	01.06.2022		Link
G7 backs Taskforce	TNFD	G7 backs New Taskforce on Nature-related Financial Disclosures	05.06.2021		Link
Policy Paper on the TNFD	TNFD	Policy paper – G7 Finance Ministers and Central Bank Governors Communiqué	05.06.2021		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
v0.4 – Additional Guidance Draft – Intensive Land-use Systems	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Additional Guidance by Biome – Draft Intensive Land-use Systems	28.03.2023		Link
v0.4 – Additional Guidance Draft – Marine Shelves	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Additional Guidance by Biome – Draft Marine Shelves	28.03.2023		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
v0.4 – Additional Guidance Draft – Rivers and Streams	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Additional Guidance by Biome – Draft Rivers and Streams	28.03.2023		Link
v0.4 – Additional Guidance Draft – Tropical-Subtropical Forests	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Additional Guidance by Biome – Draft – Tropical-Subtropical Forests	28.03.2023		Link
v0.4 – Guidance on Response Metrics	TNFD	Nature-related Risk and Opportunity Management and Disclosure Framework – Beta v0.4 Annex 4.7 Guidance on Response Metrics in the Prepare Phase of LEAP	28.03.2023		Link
v0.4 – Final Draft TNFD Framework	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 – Final Draft	28.03.2023		Link
v0.4 – Summary TNFD Beta Framework	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 – Summary	28.03.2023		Link
v0.4 – Implementation Guidance	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.2 – Disclosure Implementation Guidance	28.03.2023		Link
v0.4 – Implementation Guidance for Financial Institutions	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.4 – Additional Draft Disclosure Guidance for Financial Institutions	28.03.2023		Link
v0.4 – Annex 4.3 Metrics	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.3 – Disclosure Metrics Annexes	28.03.2023		Link
v0.4 – Annex 4.6 Guidance on LEAP	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.6 – Guidance on LEAP: Methods for Assessing Nature-related Risks	28.03.2023		Link
v0.4 – Annex 4.9 Stakeholder	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.9 – Draft Guidance on Engagement with Affected Stakeholders	28.03.2023		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
v0.4 – Annex 4.10 Scenario Analysis	TNFD	Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.4 Annex 4.10 – Additional Guidance on Scenario Analysis	28.03.2023		Link
Approach to Scenario Analysis	TNFD	The TNFD's Proposed Approach to Scenario Analysis	01.11.2022		Link
Considerations for the TNFD Framework	TNFD	Societal dimensions of Nature-Related Risk Management and Disclosure – Considerations for the TNFD Framework	01.11.2022		Link
v0.3 – Assessment and Disclosure Metrics for Financial Institutions	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3 Annex 3.4 – Illustrative Assessment and Disclosure Metrics for Financial Institutions	01.11.2022		Link
v0.3 – Indicators for Nature-Related Risks and Opportunities	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3 Annex 3.2 – 'Illustrative Indicators for Nature-related Risks and Opportunities	01.11.2022		Link
v0.3 – Guidance on the Assess phase of LEAP	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3 Annex 3.1 – Guidance on the Assess Phase of LEAP	01.11.2022		Link
v0.3 – The TNFD Framework	TNFD	The TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3	01.11.2022		Link
v0.3 – Executive Summary TNFD Framework	TNFD	The Executive Summary of the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3	01.11.2022		Link
v0.3 – Additional Guidance	TNFD	Additional Guidance for the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3	01.11.2022		Link
v0.3 – Additional Guidance for Financial Institutions	TNFD	Additional Draft Disclosure Guidance for Financial Institutions of the TNFD Nature-related Risk and Opportunity Management and Disclosure Framework Beta v0.3	01.11.2022		Link
v0.2 – The TNFD Framework	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework Beta v0.2	01.06.2022		Link

Task Force on Nature-related Financial Disclosures (TNFD) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
v0.2 – Executive Summary TNFD Framework	TNFD	The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework Beta v0.2 Summary	01.06.2022		Link
v0.2 – Additional Guidance for Corporates on the Evaluate Phase	TNFD	Additional Draft Guidance for Corporates on the 'Evaluate' Phase of the TNFD's LEAP Approach for Dependency and Impact Analysis	01.06.2022		Link
v0.2 – Additional Guidance on the Locate Phase	TNFD	Additional Draft Guidance on the 'Locate' Phase of the TNFD LEAP Approach – Priority Location Identification (L3)	01.06.2022		Link
Updated Data Discussion Paper	TNFD	Updated Discussion Paper – A Landscape Assessment of Nature-related Data and Analytics Availability	01.06.2022		Link
v0.1 – The TNFD Framework	TNFD	The TNFD Nature-related Risk & Opportunity Management and Disclosure Framework Beta v0.1 Release	01.03.2022		Link
v0.1 – Executive Summary TNFD Framework	TNFD	The TNFD Nature-related Risk & Opportunity Management and Disclosure Framework – Executive Summary	01.03.2022		Link
Data Discussion Paper	TNFD	Discussion Paper – A Landscape Assessment of Nature-related Data and Analytics Availability	01.03.2022		Link

Taskforce on Nature-related Financial Disclosures (TNFD) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Nature Data Roadmap	TNFD	A Roadmap for Upgrading Market Access to Decision-Useful Nature-Related Data	18.10.2024		Link

Climate Disclosure Standards Board (CDSB) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Framework for Environmental and Social Information	CDSB	Climate Disclosure Standards Board (CDSB) Framework for Reporting Environmental and Social Information – Advancing and aligning Disclosures of Environmental and Social Information in Mainstream Reports	01.01.2022		Link
Accounting for Climate	CDSB	Climate Disclosure Standards Board (CDSB) – Accounting for climate: Integrating Climate-related Matters into Financial Reporting, Supplementary Paper 2	01.12.2021		Link
Guidance for Biodiversity-related Disclosures	CDSB	Climate Disclosure Standards Board (CDSB) Framework – Application Guidance for Biodiversity-related Disclosures	01.11.2021		Link
TCFD Good Practice Handbook 2nd Edition	CDSB	Climate Disclosure Standards Board (CDSB) – TCFD Good Practice Handbook 2nd Edition	01.11.2021		Link
Guidance for Water-related Disclosures	CDSB	Climate Disclosure Standards Board (CDSB) Framework – Application Guidance for Water-related Disclosures	01.08.2021		Link

Climate Disclosure Standards Board (CDSB) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
CDSB	CDSB	CDSB Framework for Reporting Environmental & Climate Change Information	30.12.2019		Link

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Other Accounting and Reporting Standards

International Financial Reporting Standards (IFRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Amendments to the SASB Standards	IFRS Foundation	Amendments to the SASB Standards - Consequential Amendments to Align with Amendments to Greenhouse Gas Emissions Disclosures	11.12.2025		Link
Amendments to the Industry-based Guidance on IFRS S2	IFRS Foundation	Exposure Draft - Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2	30.11.2025		Link
ISSB Adoption Tracker	Deloitte	Adoption of IFRS Sustainability Disclosure Standards by jurisdiction	28.08.2025		Link
Near-final staff draft	IFRS Foundation	Near-final staff draft - Disclosures about Uncertainties in the Financial Statements Illustrated using Climate-related Examples	24.07.2025		Link
Educational Material ISSB	IFRS Foundation	Using ISSB Industry-based Guidance when applying ISSB Standards	10.07.2025		Link
GRI 102 and IFRS S2	IFRS Foundation	GRI 102 and IFRS S2 – Reporting on both standards and equivalence for IFRS S2 on GHG Emissions Disclosures	26.06.2025		Link
Information on climate-related transition in accordance with IFRS S2	IFRS Foundation	Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2	23.06.2025		Link
Exposure Draft Amendments to GHG Disclosures	DRSC	Exposure Draft Amendments to Greenhouse Gas Emissions Disclosures	19.06.2025		Link
Jurisdictional sustainability consultations	IFRS Foundation	Jurisdictional sustainability consultations	13.06.2025		Link
Educational Material - GHG Disclosure Requirements	IFRS Foundation	Greenhouse Gas Emissions Disclosure requirements applying IFRS S2 Climate-related Disclosure - Educational material	29.05.2025		Link
Exposure Draft – GHG Emissions Disclosures IFRS S2	IFRS Foundation	Exposure Draft – IFRS Sustainability Disclosure Standard, Amendments to Greenhouse Gas Emissions Disclosures Proposed amendments to IFRS S2 (ISSB/ED/2025/1)	28.04.2025		Link

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Other Accounting and Reporting Standards

International Financial Reporting Standards (IFRS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Proposed amendments	DRSC	Proposed amendments to the IFRS Foundation Due Process Handbook	24.03.2025		Link
Educational Material – Climate-related Disclosures in accordance with IFRS Standards	IFRS Foundation	Applying IFRS S1 when reporting only Climate-related Disclosures in accordance with IFRS S2 – Educational Material	30.01.2025		Link
Educational Material – IFRS S1 and S2	IFRS Foundation	Sustainability-related Risks and Opportunities and the Disclosure of Material Information – Educational Material	19.11.2024		Link
Report 2024 – Corporate Climate-related Disclosures	IFRS Foundation	Progress on Corporate Climate-related Disclosures – Report 2024	12.11.2024		Link
SASB Taxonomy – Updates	IFRS Foundation	2024 Updates to the SASB Standards Taxonomy	01.10.2024		Link
Accounting for Carbon Allowances	ESMA	Public Statement – Clearing the Smog: Accounting for Carbon Allowances in Financial Statements (ESMA32-483087481-68)	08.10.2024		Link
ESRS ISSB Standards	IFRS Foundation	ESRS – ISSB Standards: Interoperability Guidance	02.05.2024		Link
Effects of climate-related matters	IFRS Foundation	Educational Material - Effects of climate-related matters on financial statements	01.07.2023		Link
IFRS S1	IFRS Foundation	IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information – Final Version	26.06.2023		Link
IFRS S2	IFRS Foundation	IFRS S2 Climate-related Disclosures – Final Version	26.06.2023		Link
IIRC Framework	IIRC	International (IR) Framework of the International Integrated Reporting Council (IIRC)	31.01.2021		Link

International Financial Reporting Standards (IFRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Amendments to IFRS S2	IFRS Foundation	Amendments to IFRS S2 - Amendments to Greenhouse Gas Emissions Disclosures	11.12.2025		Link
Educational Material ISSB	IFRS Foundation	Disclosing information about anticipated financial effects applying ISSB Standards	18.08.2025		Link
Ongoing activities of the IFRS Foundation	IFRS Foundation	The IFRS Foundation Monitoring Board reaffirmed the Importance of Ongoing Oversight of the Standard setting Activities and Governance of the IFRS Foundation	04.03.2024		Link
Press Release – EFRAG consults on its Comment Letters	DRSC	EFRAG consults on its Comment Letters on the ISSB's Agenda Consultation and the ISSB's Proposed Methodology for enhancing the International Applicability of the SASB Standards	05.06.2023	Link	Link
Enhancing Applicability SASB Standards	IFRS Foundation	Exposure Draft – Methodology for Enhancing the International Applicability of the SASB Standards and SASB Standards Taxonomy Updates	11.05.2023		Link
Consultation on Agenda Priorities	IFRS Foundation	Request for Information – Consultation on Agenda Priorities	04.05.2023		Link
ISSB Agenda Item Dec.	IFRS Foundation	ISSB Agenda Item December 2022	15.12.2022		Link
ISSB Agenda Item Nov.	IFRS Foundation	ISSB Agenda Item November 2022	16.11.2022		Link
ISSB Agenda Item Oct.	IFRS Foundation	ISSB Agenda Item October 2022	18.10.2022		Link
ISSB Agenda Item Sep.	IFRS Foundation	ISSB Agenda Item September 2022	20.09.2022		Link
S1 General Requirements	IFRS Foundation	[Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link
S1 General Requirements – Guidance	IFRS Foundation	Exposure Draft Illustrative Guidance on [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link
S1 General Requirements – Basis for Conclusions	IFRS Foundation	Exposure Draft Basis for Conclusions on [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	31.03.2022		Link

International Financial Reporting Standards (IFRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
S2 Climate-related Disclosures	IFRS Foundation	[Draft] IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures – Guidance	IFRS Foundation	Exposure Draft Illustrative Guidance on [Draft] IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures – Basis for Conclusions	IFRS Foundation	Exposure Draft Basis for Conclusions on [Draft] IFRS S2 Climate-related Disclosures	31.03.2022		Link
S2 Climate-related Disclosures – Comparison with TCFD Recommendations	IFRS Foundation	Comparison [Draft] IFRS S2 Climate-related Disclosures with the TCFD Recommendations	31.03.2022		Link
Summary of the Group's Programme of Work	IFRS Foundation	Summary of the Technical Readiness Working Group's Programme of Work	03.11.2021		Link
Climate-related Disclosure Prototype	IFRS Foundation	Climate-related Disclosure Prototype	03.11.2021		Link
Technical Protocols for Disclosure Requirements	IFRS Foundation	Climate-related Disclosure Prototype – Supplement: Technical Protocols for Disclosure Requirements	03.11.2021		Link
Disclosure of Sustainability-related Financial Information	IFRS Foundation	General Requirements for Disclosure of Sustainability-related Financial Information Prototype	03.11.2021		Link
Staff Paper	IFRS Foundation	Feedback on Financial Assets with Sustainability Linked Features	31.07.2021		Link
ESAs Letter to the IFRS Foundation	ESAs	ESAs Letter to the IFRS Foundation regarding the Consultation on Sustainability Reporting (ESA 2020 28)	16.12.2020		Link
Climate-related Matters on Financial Statements	IFRS Foundation	Educational material – the effects of climate-related matters on financial statements prepared applying IFRS Standards	20.11.2020		Link

International Financial Reporting Standards (IFRS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Consultation Paper	IFRS Foundation	Consultation Paper on Sustainability Reporting	30.09.2020		Link

Sustainability Accounting Standards Board (SASB) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Technical Bulletin	SASB	Climate Risk – Technical Bulletin	23.08.2023		Link
SASB	SASB	Link to Downloads for All Industries	31.12.2011		Link

Sustainability Accounting Standards Board (SASB) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Technical Bulletin on Climate Risks	SASB	SASB Climate Risk Technical Bulletin	13.04.2021		Link

Global Reporting Initiative (GRI) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
GRI Integrity Matters Checklist	GRI	GRI Standards and Integrity Matters Checklist	10.11.2025		Link
GRI 102 and 103 to CDP Mapping	GRI	Mapping GRI 102 and GRI 103 standards to CDP 2025 full corporate questionnaire	21.10.2025		Link
GRI FAQ – Sustainability Reporting in the EU	GRI	GRI and Sustainability Reporting in the EU – FAQ by GRI Reporters and Information Users	10.07.2024		Link
GRI Standards	GRI	Global Reporting Initiative (GRI) Standards	31.07.2018	Link	Link

Global Reporting Initiative (GRI) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft – GRI-ESRS Interoperability Index	EFRAG	Draft GRI-ESRS Interoperability Index	13.12.2023		Link

Implementing the EU Adaptation Strategy – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Managing Climate Risks	EU Commission	Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions	12.03.2024	Link	Link
European Climate Risk Assessment	European Environment Agency	European Climate Risk Assessment (EUCRA)	11.03.2024		Link

European Emission Trading System (EU ETS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
EU ETS Annual Report 2023	EU Commission	Report from the Commission to the European Parliament and the Council on the Functioning of the European Carbon Market in 2023 (COM(2024) 538 final)	19.11.2024	Link	Link
Final Report – Voluntary Carbon Markets	IOSCO	Final Report – Voluntary Carbon Markets (VCM) Board/2024/092	14.11.2024		Link
Market Report – EU Carbon Markets	ESMA	Market Report – EU Carbon Markets 2024 (ESMA50-43599798-10379)	07.10.2024		Link
EU ETS Directive – Consolidated Version	EU Parliament	Consolidated Version – Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC	01.03.2024	Link	Link
Regulation 2023/957	EU Commission	Regulation (EU) 2023/957 amending Regulation (EU) 2015/757 in order to provide for the Inclusion of Maritime Transport Activities in the EU Emissions Trading System and for the Monitoring, Reporting and Verification of Emissions of Additional Greenhouse Gases and Emissions from Additional Ship Types	16.05.2023	Link	Link
Directive 2023/959	EU Commission	Directive (EU) 2023/959 amending Directive 2003/87/EC establishing a System for Greenhouse Gas Emission Allowance Trading within the Union and Decision (EU) 2015/1814 concerning the Establishment and Operation of a Market Stability Reserve for the Union Greenhouse Gas Emission Trading System	16.05.2023	Link	Link
Press Release 'Fit for 55'	EU Council	Press Release – 'Fit for 55': Council Adopts Key Pieces of Legislation Delivering on 2030 Climate Targets	25.04.2023		Link
Emission Certificates	ESMA	Final Report – Emission Allowances and Associated Derivatives	28.03.2022		Link
2030 Climate Target	EU Commission	Fit for 55' – delivering the EU's 2030 Climate Target on the Way to Climate Neutrality	14.07.2021	Link	Link
Amendment to Emission Trading Directive (2018/410)	EU Council	Directive 2018/410 of the European Parliament and of the Council amending Directive 2003/87/EC to enhance Cost-effective Emission Reductions and Low-carbon Investments, and Decision (EU) 2015/1814	19.03.2018	Link	Link

European Emission Trading System (EU ETS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Amendment to Emission Trading Directive (2009/29/EC)	EU Council	Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to Improve and Extend the Greenhouse Gas Emission Allowance Trading Scheme of the Community	05.06.2009	Link	Link

European Emission Trading System (EU ETS) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Provisional Deal Emission Trading System and Social Climate Fund	EU Council	Fit for 55' – Council and Parliament reach Provisional Deal on EU Emissions Trading System and the Social Climate Fund	18.12.2022	Link	Link
Function of the European Carbon Market	EU Commission	Report from the Commission to the European Parliament and the Council on the Functioning of the European Carbon Market in 2021 pursuant to Articles 10(5) and 21(2) of Directive 2003/87/EC	14.12.2022		Link
Report in the Functioning of the European Carbon Market	EU Commission	The Functioning of the European Carbon Market in 2020 pursuant to Articles 10(5) and 21(2) of Directive 2003/87/EC (as amended by Directive 2009/29/EC and Directive (EU) 2018/410)	26.10.2021		Link
Emission Trading Directive (2003/87/EC)	EU Council	Directive 2003/87/EC establishing a Scheme for Greenhouse Gas Emission Allowance trading within the Community and amending Council Directive 96/61/EC	25.10.2003	Link	Link

Carbon Border Adjustment Mechanism (CBAM) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Regulation amending CBAM	EU Council, EU Parliament	Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism	17.10.2025	Link	Link
Simplification Deal	EU Council	Carbon border adjustment mechanism (CBAM): Council and Parliament strike a deal on its simplification	18.06.2025	Link	Link
CBAM Q&A	EU Commission	Carbon Border Adjustment Mechanism (CBAM) Questions and Answers	17.12.2024		Link
CBAM Transitional Reporting Rules	EU Commission	Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period	31.10.2024	Link	Link
Regulation establishing a Carbon Border Adjustment Mechanism	EU Commission	Regulation (EU) 2023/956 establishing a Carbon Border Adjustment Mechanism	16.05.2023	Link	Link
Regulation establishing a Carbon Border Adjustment Mechanism – Parliament Resolution	EU Commission	European Parliament Legislative Resolution of 18 April 2023 on the Proposal for a Regulation of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (COM(2021)0564 – C9-0328/2021 – 2021/0214(COD))	18.04.2023	Link	Link

Carbon Border Adjustment Mechanism (CBAM) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Implementing Regulation 2023/1773	EU Commission	Commission Implementing Regulation (EU) 2023/1773 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards Reporting Obligations for the Purposes of the Carbon Border Adjustment Mechanism during the Transitional Period	15.09.2023	Link	Link

Carbon Border Adjustment Mechanism (CBAM) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Implementing Regulation – Annex	EU Commission	Annex to the Commission Implementing Regulation (EU) 2023/1773 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period	15.09.2023	Link	Link
Press Release CBAM	EU Commission	EU Climate Action – Provisional Agreement reached on Carbon Border Adjustment Mechanism (CBAM)	13.12.2022	Link	Link
FAQ CBAM	EU Commission	Carbon Border Adjustment Mechanism – Questions and Answers	14.07.2021	Link	Link
Proposal Regulation CBAM	EU Commission	Proposal for a Regulation of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism	14.07.2021		Link

InvestEU – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
InvestEU Regulation to boost Competitiveness	EU Commission	Investment Simplification – Council agrees Position on the 'Invest EU' Regulation to boost EU Competitiveness	16.04.2025	Link	Link
DelReg 2021/1702	EU Commission	Commission Delegated Regulation (EU) 2021/1702 of 12 July 2021 supplementing Regulation (EU) 2021/523 of the European Parliament and of the Council by setting out Additional Elements and Detailed Rules for the InvestEU Scoreboard	24.09.2021	Link	Link
FAQ InvestEU Program	EU Commission	Questions and Answers – InvestEU Program	09.03.2021	Link	Link
Guidance on Social Sustainability Proofing	EU Commission	Invest EU Program – Guidance on Social Sustainability Proofing of Investment and Financing Operations – Final Report	15.08.2020		Link
Sustainable Europe Investment Plan	EU Commission	Sustainable Europe Investment Plan/European Green Deal Investment Plan (COM/2020/21)	14.01.2020	Link	Link

InvestEU – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Draft on supplementing Regulation (EU) 2021/523 – Annex	EU Council	Annex to the Draft Supplement to Regulation (EU) 2021/523	12.07.2021	Link	Link
Draft on supplementing Regulation (EU) 2021/523	EU Council	Draft on supplementing Regulation (EU) 2021/523 of the European Parliament and of the Council by setting out Additional Elements and Detailed Rules for the InvestEU Scoreboard C(2021) 5183 final	12.07.2021	Link	Link
Factsheet InvestEU 1	EU Commission	EU Budget for the Future – What is the "InvestEU" Program?	30.06.2018	Link	Link
Factsheet InvestEU 2	EU Commission	EU Budget for the Future – InvestEU: What will it fund?	30.06.2018	Link	Link

European Pillar of Social Rights – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Social Commitment of EU	EU Council	Porto Social Summit	07.05.2021	Link	Link
Social Rights Action Plan	EU Commission	The European Pillar of Social Rights Action Plan	04.03.2021	Link	Link
European Pillar of Social Rights	EU Commission	European Pillar of Social Rights	17.11.2017	Link	Link
Charter of Fundamental Rights of the EU	EU Commission	Charter of Fundamental Rights of the European Union (CFR)	26.10.2012	Link	Link
European Social Charter	EU Council	European Social Charter (ESC)	03.05.1996	Link	Link

Other International Frameworks – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Press Release – Launch of BSI Standards	UK Government	Press Release – New World-Leading Nature Finance Standards launched to Encourage Green Investment	25.03.2025		Link
Aligning IFC Disclosure Requirements with Other International Standards	IFC	Elevating Environmental, Social, and Governance Reporting in Emerging Markets	27.01.2025		Link
Climate Related Disclosures – Final Rules	SEC	The Enhancement and Standardization of Climate Related Disclosures – Final Rules	06.03.2024		Link
Climate Related Disclosures – Fact Sheet	SEC	The Enhancement and Standardization of Climate Related Disclosures – Fact Sheet	06.03.2024		Link

Other International Frameworks – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
2023 Green Finance Strategy	HM Government	London publishes New 2023 Green Finance Strategy	31.03.2023		Link
Draft Guidance	CMA	Competition & Markets Authority (CMA) Draft Guidance on the Application of the Chapter I Prohibition in the Competition Act 1998 to Environmental Sustainability Agreements (CMA 177)	28.02.2023		Link
Consultation Document	CMA	Draft Guidance on the Application of the Chapter I Prohibition in the Competition Act 1998 to Environmental Sustainability Agreements CMA177con	28.02.2023		Link
Employee Benefits Security Administration	Department of Labor	Prudence and Loyalty in Selecting Plan Investments and Exercising Shareholder Rights (RIN 1210–AC03)	01.12.2022		Link
SDR Consultation Paper	FCA	Consultation Paper Sustainability Disclosure Requirements (SDR) and investment labels of the Financial Conduct Authority (FCA) (CP22/20)	25.10.2022		Link

Other International Frameworks – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Improved Disclosure about ESG Investment Practices	SEC	Enhanced Disclosures by Certain Investment Advisers and Investment Companies about Environmental, Social, and Governance Investment Practices	25.05.2022		Link
Investment Company Names	SEC	Investment Company Names	25.05.2022		Link
Improving climate-related Disclosures	ASCG	File Number S7-10-22 – The Enhancement and Standardization of Climate-Related Disclosures for Investors (Release Nos. 33-11042; 34-94478)	18.05.2022		Link
Standards for Climate-related Disclosures	SEC	The Enhancement and Standardization of Climate-Related Disclosures for Investors	21.03.2022		Link
Statement of Intent	CDP, CDSB, GRI, IIRC, SASB	Statement of Intent to work Together Towards Comprehensive Corporate Reporting	30.09.2020		Link

UN Guidelines and Principles – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
PRI Strategy Plan 2024-27	UN PRI	PRI Strategy Plan 2024-27	06.08.2024		Link
Paris Agreement	UN	Paris Agreement	12.12.2015		Link
Agenda 2030	UN	Transforming our World – The 2030 Agenda for Sustainable Development (SDGs)	25.09.2015	Link	Link
Guide for Fixed Income Investors	UN PRI	Fixed Income Investor Guide	31.12.2014	Link	Link
Principles for Sustainable Insurance	UNEP FI	Principles for Sustainable Insurance – A global sustainability framework and initiative of the United Nations Environment Programme Finance Initiative	20.06.2012		Link
UN Global Compact	UN	The Ten Principles of the Global Compact	31.12.2000	Link	Link
International Covenant on Economic, Social and Cultural Rights (ICESCR)	UN	International Covenant on Economic, Social and Cultural Rights (ICESCR)	28.11.1973	Link	Link
International Covenant on Civil and Political Rights (ICCPR)	UN	International Covenant on Civil and Political Rights (ICCPR)	20.11.1973	Link	Link
Universal Declaration of Human Rights	UN	Universal Declaration of Human Rights (UDHR)	10.12.1948	Link	Link

UN Guidelines and Principles – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Progress Report Net-Zero Asset Owner Alliance	UNEP FI	Credible Ambition, Immediate Action – The First Progress Report of the UN-convened Net-Zero Asset Owner Alliance (ISBN No: 978-92-807-3891-9)	20.10.2021		Link

UN Guidelines and Principles – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
UN PRB	UNEP FI	Principles for Responsible Banking	31.12.2019		Link
Fiduciary Duties	UN PRI	Fiduciary Duty in the 21st Century	22.10.2019		Link

Network for Greening the Financial System (NGFS) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
NGFS Climate Scenario	NGFS	NGFS Climate Scenario for Central Banks and Supervisors	03.01.2025		Link
Progress Report on Climate Scenario Exercises	NGFS	Scenarios in Action – A Progress Report on Global Supervisory and Central Bank Climate Scenario Exercises	30.12.2024		Link
Climate-related Litigation	NGFS	Nature-related Litigation – Emerging Trends and Lessons Learned from Climate-related Litigation	01.07.2024		Link
Framework to guide Action by Central Banks an Supervisors	NGFS	Nature-related Financial Risks – A Conceptual Framework to guide Action by Central Banks and Supervisors	01.07.2024		Link
NGFS Scenarios	NGFS	NGFS Scenarios for Central Banks and Supervisory Authorities	01.11.2023		Link
Guide on Nature-related Financial Risks	NGFS	Nature-related Financial Risks – a Conceptual Framework to guide Action by Central Banks and Supervisors	06.09.2023		Link
Report on Climate-related Litigation	NGFS	Climate-related Litigation – Raising Awareness about a Growing Source of Risk	05.11.2021		Link
Bridging Data Gaps	NGFS	Progress Report on Bridging Data Gaps	26.05.2021		Link
Dashboard Green Finance	NGFS	Dashboard on Scaling Up Green Finance	30.03.2021		Link
Sustainable Finance Market Dynamics	NGFS	Report Sustainable Finance Market Dynamics	30.03.2021		Link
Options for Central Banks	NGFS	Adapting Central Bank Operations to a Hotter World – Reviewing some Options	24.03.2021		Link

Publications of the Financial Stability Board (FSB) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
FSB Roadmap	Financial Stability Board	FSB Roadmap for Addressing Financial Risks from Climate Change	14.07.2025		Link
Supervising Climate-related Risks	Financial Stability Board	Supervisory and Regulatory Approaches to Climate-related Risks	13.10.2022		Link
Progress Report on Climate-Related Disclosures	Financial Stability Board	Progress Report on Climate-Related Disclosures	13.10.2022		Link
Report in Climate-related Information	Financial Stability Board	Report on Promoting Climate-Related Disclosures	07.07.2021		Link
Report on Availability of Data	Financial Stability Board	The Availability of Data with which to Monitor and Assess Climate-Related Risks to Financial Stability	07.07.2021		Link

Publications of the Financial Stability Board (FSB) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Interim Report on Climate-related Risks	Financial Stability Board	Supervisory and Regulatory Approaches to Climate-related Risks – Interim Report	29.04.2022		Link
FSB Roadmap	Financial Stability Board	FSB Roadmap for Addressing Climate-Related Financial Risks	07.07.2021		Link

Intergovernmental Panel on Climate Change (IPCC) – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Synthesis Report	IPCC	Climate Change 2023 Synthesis Report	20.03.2023		Link
Overview of all Reports	IPCC	Overview of All Reports	30.03.2022		Link
Ocean and Cryosphere in a Changing Climate	IPCC	The Ocean and Cryosphere in a Changing Climate	25.09.2019		Link
Climate Change and Land	IPCC	Climate Change and Land	08.08.2019		Link
Global Warming of 1.5°C	IPCC	Global Warming of 1.5°C	08.10.2018		Link

Intergovernmental Panel on Climate Change (IPCC) – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Climate Change 2022 – Impacts, Adaptation and Vulnerability	IPCC	AR6 Climate Change 2022 – Impacts, Adaptation and Vulnerability	28.02.2022		Link
Climate Change 2021 -The Physical Science Basis	IPCC	AR6 Climate Change 2021 – The Physical Science Basis	09.08.2021		Link

Risks in the EU financial System – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Climate Physical Risks	ESMA	Assessing Portfolio Exposures to Climate Physical Risks (ESMA50-524821-3468)	09.10.2024		Link

Risks in the EU financial System – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
JC 2022 40	ESAs	JC 2022 40 – Joint Committee Report on Risks and Vulnerabilities in the EU Financial System	12.09.2022		Link
Occasional Paper Series of Climate Change Risk in Credit Ratings	ECB	Occasional Paper Series Disclosure of Climate Change Risk in Credit Ratings	01.09.2022		Link

Climate Scenarios – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Results of the Exploratory Scenario	Bank of England	Results of the 2021 Climate Biennial Exploratory Scenario (CBES)	24.05.2022		Link
Good Practice Guide Climate Stress Testing	UNEP FI	UNEP FI's Comprehensive Good Practice Guide to Climate Stress Testing	13.12.2021		Link
Data Templates	Bank of England	CBES – Data Templates	08.06.2021		Link
Guidance Exploratory Scenario	Bank of England	Guidance for Participants of the 2021 Biennial Exploratory Scenario – Financial Risks from Climate Change	08.06.2021		Link
Key Elements Exploratory Scenario	Bank of England	Key Elements of the 2021 Biennial Exploratory Scenario – Financial Risks from Climate Change	08.06.2021		Link
Qualitative Questionnaire	Bank of England	CBES – Qualitative Questionnaire	08.06.2021		Link
Scenario Variable Paths	Bank of England	CBES – Scenario Variable Paths	08.06.2021		Link

Biodiversity – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Position paper Biodiversity in Banking	Sustainable Finance Cluster	Position paper Biodiversity in Banking - Pathways for strategic and operational integration	01.09.2025		Link
Report on Biodiversity	EIOPA	Report on Biodiversity Risk Management by Insurers	30.06.2025		Link
Regulation (EU) 2022/869	EU Council, EU Parliament	Regulation (EU) 2022/869 of the European Parliament and of the Council of 30 May 2022 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013	05.02.2025	Link	Link
Overview of initiatives	Finance for Biodiversity Foundation	Finance and Biodiversity - Overview of initiatives for financial institutions	18.12.2024		Link
Biodiversity Management – Handout	DRSC	Handout on Biodiversity Management for Supervisory Boards	03.12.2024	Link	
Nature Target Setting Framework	Finance for Biodiversity Foundation	Nature Target Setting Framework for Asset Managers and Asset Owner	03.07.2024		Link
Proposal of the EU Council 2022/0195(COD)	EU Council	Regulation of the European Parliament and of the Council on Nature Restoration and amending Regulation (EU) 2022/869	24.06.2024	Link	Link
Press release Restoration law of nature	EU Council	Regulation on the restoration of nature: Council gives final green light	17.06.2024	Link	Link
Regulation (EU) 2022/869	EU Council, EU Parliament	Regulation (EU) 2022/869 of the European Parliament and the Council of 30 May 2022 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013	28.04.2024	Link	Link

Biodiversity – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Aligning Finance with Global Biodiversity Targets	Finance for Biodiversity Foundation	Aligning Financial Flows with the Global Biodiversity Framework: Translating Ambition into Implementation	23.04.2024		Link
Nature Restoration	EU Parliament	European Parliament Legislative Resolution of 27 February 2024 on the Proposal for a Regulation of the European Parliament and of the Council on Nature Restoration (COM(2022)0304 – C9-0208/2022 – 2022/0195(COD))	27.02.2024	Link	Link
Global Biodiversity Score Update	CDC Biodiversité	Global Biodiversity Score: 2023 update	31.01.2024		Link
Nature Target Setting Framework – Executive Summary	FfB	Nature Target Setting Framework for Asset Managers and Asset Owners of the Finance for Biodiversity Foundation (FfB) – Executive Summary	30.11.2023		Link
Supervisory Framework for Biodiversity Risks	OECD	A Supervisory Framework for Assessing Nature-related Financial Risks – Identifying and Navigating Biodiversity Risks	28.09.2023		Link
Roadmap	FfB	High-level Roadmap – Aligning Financial Flows with the Kunming-Montreal Global Biodiversity Framework	19.07.2023		Link
Biodiversity Framework – Final Version	Convention on Biological Diversity	Adoption of the Post-2020 Global Biodiversity Framework	19.12.2022		Link
Convention on Biological Diversity	UN Environment Programme	Conference of the Parties to the Convention on Biological Diversity – Monitoring Framework for the Kunming-Montreal Global Biodiversity Framework	18.12.2022		Link
COP15	UN Environment Programme	COP15 – The UN Biodiversity Conference	18.12.2022		Link
Regulation on Nature Restoration	EU Commission	Proposal for a Regulation of the European Parliament and of the Council on Nature Restoration	22.06.2022	Link	Link

Biodiversity – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Report on Biodiversity and Financial Stability	NGFS	Central Banking and Supervision in the Biosphere – An Agenda for Action on Biodiversity Loss, Financial Risk and System Instability	24.03.2022		Link
Guidance on Biodiversity Target-setting	UN Finance Initiative	Guidance on Biodiversity Target-setting	30.06.2021		Link
Guide on Biodiversity in the Financial Sector	Finance for Biodiversity Pledge	Financial Sector Guide for the Convention on Biological Diversity	01.06.2021		Link
The Economics of Biodiversity	UK Government	The Economics of Biodiversity – The Dasgupta Review	01.02.2021		Link
Biodiversity Strategy 2030 – Annex	EU Commission	Annex to the EU Biodiversity Strategy for 2030 (COM/2020/380)	20.05.2020	Link	Link
Biodiversity Strategy 2030	EU Commission	EU Biodiversity Strategy for 2030 (COM/2020/380)	20.05.2020	Link	Link
Biodiversity Financing	OECD	A Comprehensive Overview of Global Biodiversity Finance	30.04.2020		Link
Nature and Business	World Economic Forum	New Nature Economy Report II – The Future of Nature and Business	01.01.2020		Link
Global Assessment	IPBES	Global Assessment Report on Biodiversity and Ecosystem Services	31.12.2019		Link

Biodiversity – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Nature Target Setting Framework	FfB	Nature Target Setting Framework for Asset Managers and Asset Owners of the Finance for Biodiversity Foundation (FfB)	30.11.2023		Link

Biodiversity – Archive					
Publication short name	Publisher	Publication official name	Publication date	German	English
Regulation (EU) 2022/869	EU Parliament	Regulation (EU) 2022/869 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013	03.06.2022	Link	Link
Finance and Biodiversity – Overview of Initiatives for Financial Institutions	Finance for Biodiversity Pledge	Finance and Biodiversity – Overview of Initiatives for Financial Institutions	01.05.2022		Link
Report- Global Biodiversity Score	CDC Biodiversité	Global Biodiversity Score – Establishing an Ecosystem of Stakeholders to Measure the Biodiversity Performance of Human Activities	01.12.2021		Link
Biodiversity Framework – Draft	Convention on Biological Diversity	First Draft of the Post-2020 Global Biodiversity Framework	05.07.2021		Link

Soil Protection & Land Use – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Targeted measures EU Deforestation Regulation	EU Commission	Commission proposes targeted measures to ensure the timely implementation of EU Deforestation Regulation	21.10.2025	Link	Link
Targeted revision of EU Deforestation Regulation	EU Council	Deforestation: Council ready to start talks with Parliament on a targeted revision of the regulation	19.11.2025	Link	Link
Federal Soil Protection Act	Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	Act on Protection against Harmful Changes to Soil and on Rehabilitation of Contaminated Sites	17.03.1998	Link	Link

Climate Action – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Responsible business conduct for climate action – OECD Paper	OECD	Responsible Business Conduct for Climate Action: Strengthening the Contribution of Business to Climate Goals	22.11.2024		Link

Circular Economy – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Revision of the Waste Framework Directive	EU Commission	Proposal for a Targeted Revision of the Waste Framework Directive	05.07.2023		Link
Action Plan Circular Economy 2020	EU Commission	A New Circular Economy Action Plan – For a cleaner and more Competitive Europe (COM(2020) 98 final)	11.03.2020	Link	Link
Implementation of the Circular Economy Action Plan	EU Commission	On the Implementation of the Circular Economy Action Plan (COM(2019) 190 final)	04.03.2019	Link	Link

Water – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Water Protection and Management	EU Parliament	Water Protection and Management	01.10.2023	Link	Link
Report on Finance and Ocean Pollution	UNEP FI	Diving Deep – Finance, Ocean Pollution and Coastal Resilience (ISBN No: 978-92-807-3922-0)	10.03.2022		Link
EU Water Framework Directive	EU Council	Consolidated text – Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a Framework for Community Action in the Field of Water Policy	20.11.2014		Link
Environmental Quality Standards in the Field of Water Policy	EU Council	Directive 2008/105/EC of the European Parliament and of the Council of 16 December 2008 on Environmental Quality Standards in the Field of Water Policy, amending and subsequently repealing Council Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC and amending Directive 2000/60/EC of the European Parliament and of the Council	24.12.2008		Link

Fair Remuneration – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Gender Gap Report	World Economic Forum	Global Gender Gap Report 2024	11.06.2024		Link
EU Pay Transparency Directive	EU Council, EU Parliament	Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms	17.05.2023	Link	Link
Gender Pay Gap	EU Council	Gender Pay Gap – Council adopts New Rules on Pay Transparency	24.04.2023	Link	Link

Diversity, Equity and Inclusion – Active					
Publication short name	Publisher	Publication official name	Publication date	German	English
Guidelines – Diversity Practices Benchmarking Report	EBA	Final Report – on the Guidelines on Benchmarking of Diversity Practices, including Diversity Policies and Gender Pay Gap, under Directive 2013/36/EU and Directive (EU) 2019/2034 (EBA/GL/2023/08)	18.12.2023		Link

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