

# Sustainable Finance: SFDR with SFDR RTS (April 2022), Taxonomy Regulation and amended AIFM, UCITS and MiFID II legislation

This brochure contains:

The Sustainable Finance Disclosure Regulation ("SFDR"), i.e. the Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector together with:

- The SFDR Regulatory Technical Standards published by the EU Commission, i.e. the Commission Delegated Regulation of 6 April 2022 supplementing the SFDR with regard to regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of 'do no significant harm', specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in pre-contractual documents, on websites and in periodic reports ("SFDR RTS"); and
- The Taxonomy Regulation, i.e. Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending the SFDR ("Taxonomy Regulation").

By using the electronic version, you will have a direct access to the relevant articles of the SFDR, the Taxonomy Regulation and the SFDR RTS (with their annexes).

The following EU legislation is also included:

- The Commission Delegated Regulation (EU) 2021/1255 of 21 April 2021 amending Delegated Regulation (EU) No 231/2013 as regards the sustainability risks and sustainability factors to be taken into account by Alternative Investment Fund Managers (AIFMs) (Appendix VIII);
- The Commission Delegated Directive (EU) 2021/1270 of 21 April 2021 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) (Appendix IX);

- The Commission Delegated Regulation (EU) 2021/1253 of 21 April 2021 amending Delegated Regulation (EU) 2017/565 as regards the integration of sustainability factors, risks and preferences into certain organisational requirements and operating conditions for investment firms (**MiFID sustainability preferences**) (Appendix X);
- The Commission Delegated Directive (EU) 2021/1269 of 21 April 2021 amending Delegated Directive (EU) 2017/593 as regards the integration of sustainability factors into the product governance obligations (**MiFID product governance**) (Appendix XI).

It can be printed from our website ([www.elvingerhoss.lu](http://www.elvingerhoss.lu)) and/or used as an **electronic version**.

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The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter.