**Core EU regulation**

- **Data requirements**
  - Information related to environmental matters; social matters and treatment of employees; respect for human rights; anti-corruption and bribery; diversity on company boards (age, gender, educational and professional background). Guidelines on disclosing environmental and social information (EC, 2017) and reporting climate-related information (EC, 2019).

- **Non-financial undertakings**: turnover, capex and opex related to assets/processes associated with environmentally sustainable economic activities.
  - Financial undertakings – Green Ratios:
    - a. Credit institutions (banks): Total taxonomy-aligned exposures ÷ total on balance sheet covered assets
    - b. Investment Firms: One KPI for core investment services and activities dealing on own account and another KPI for services and activities not dealing on own account
    - c. Asset Managers: Investments in taxonomy-aligned activities ÷ all managed investments
    - d. Insurers/reinsurers

- **Per EU sustainability reporting standards, in digital format for ESAP incorporation.**

**ICMA documents**

- Website
  - Website, Precontractual documents, Periodic reports

- Website
  - Website, Precontractual documents, Periodic reports

- Website
  - Website, Precontractual documents, Periodic reports

- Website
  - Website, Precontractual documents, Periodic reports

**ICMA response to ESAs consultation on taxonomy disclosure for financial products** (May 21)

**Overview and comments on ESAs final recommendations on SFDR RTS (May 21)**

**ICMA response to the draft Delegated Act supplementing the EU Taxonomy Regulation** (Dec 20)

**ICMA response to EC consultation on the Sustainability Disclosure Regime of the European Union** (Sep 21)

**Usability of taxonomies and nomenclatures for the Green, Social and Sustainable Bond markets** (Mar 21)