

Joint ESA Supervisory Statement on the application of the Sustainable Finance Disclosure Regulation

DOCUMENT

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This Supervisory Statement of the European Supervisory Authorities (ESAs) seeks to mitigate the risk of divergent application of Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (hereinafter referred to as “SFDR”) within the period from 10 March 2021 to the application date of the Regulatory Technical Standards (“RTS”) on the content, methodologies and presentation of sustainability-related disclosures under empowerments in Articles 2a(3), 4(6) and (7), 8(3), 9(5), 10(2) and 11(4) of the SFDR.

The overall objective of this statement is to achieve an effective and consistent application and national supervision of the SFDR, promoting a level playing field and the protection of investors.