



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL FOR FINANCIAL STABILITY, FINANCIAL SERVICES AND CAPITAL  
MARKETS UNION

Director General

Brussels  
FISMA.A.1/PC/TC

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**Subject: Questions and Answers pursuant to article 16b of the founding  
Regulations of the European Supervisory Authorities (ESAs)**

Dear Ms Tuominen, Dear Mr Campa, Dear Mr Braumüller,

Questions and answers that the European Supervisory Authorities publish through its Q&A tool are an important instrument for achieving more supervisory convergence in the field of financial services across the EU. As you know, as of 1 January 2020, the founding Regulations of the European Supervisory Authorities explicitly provide for a legal base for this instrument.

Enclosed to this letter, you find answers from the Commission adopted on 6 July 2021 by means of an internal Commission Decision, to questions that the ESAs have forwarded to the Commission because they require the interpretation of Union law pursuant to Article 16b(5) of the respective founding Regulations of the European Supervisory Authorities.

The answers enclosed relate to the following legal act: 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.

I would request your services to publish these answers on the website of the Joint Committee of the European Supervisory Authorities and the respective website of ESMA, EBA and EIOPA. I ask you to draw the attention of the readers of these questions, by means of an appropriate disclaimer, to the following: The answers clarify provisions already contained in the applicable legislation. They do not extend in any way the rights and obligations deriving from such legislation nor do they introduce any additional requirements for the concerned operators and competent authorities. The answers are merely intended to assist natural or legal persons, including competent authorities and Union institutions and bodies in clarifying the application or implementation of the relevant legal provisions. Only the Court of Justice of the European Union is competent to authoritatively interpret Union law. The views expressed in the internal Commission Decision cannot prejudice the position that the European Commission might take before the Union and national courts.

Yours faithfully,

(e-signed)  
John BERRIGAN

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Enclosure: Annex to the Commission Decision on the adoption of the answers to be provided to questions submitted by the European Supervisory Authorities pursuant to Article 16b(5) of the founding Regulations of the European Supervisory Authorities in the period from 1 January 2021 to 30 January 2021