

## Summary table to SFDR and Taxonomy Regulation

| ARTICLE  | ENTITY OR PRODUCT LEVEL DISCLOSURE                            | CONTENT   | ARE THE LEVEL 1 PROVISIONS COMPLEMENTED BY RTS? | APPLICATION OF LEVEL 1 OBLIGATION   | DRAFT APPLICATION DATE OF RTS PROVISIONS  |
|--|---|---|---|---|---|
| Article 3 SFDR                                 | Entity (financial market participants and financial advisers) | Sustainability risks policy   | No  | 10 March 2021   | N/A   |
| Article 4(1)(a), 4(2), 4(3),4(4), 4(5)(a) SFDR | Entity (financial market participants and financial advisers) | Principal adverse impacts (PAI) of investment decisions on sustainability factors at entity level | Yes   | 10 March 2021 (30 June 2021 for financial market participants or parent undertakings of financial market participants with more than 500 employees) | 1 January 2022. As set out in Article 4 RTS, the first statement to contain non-reference period information. Second statement to contain information relating to reference periods (including PAI indicators in Table 1 of Annex 1) by 30 June each year with a reference period of the previous calendar year.<br><br>The first possible reference period under the RTS is 1 January 2022 – 31 December 2022 and the statement covering that reference period must be published no later than 30 June 2023. The reporting of GHG Scope 3 emissions applies to reference periods starting from 1 January 2023. |
| Article 4(1)(b), 4(5)(b) SFDR                  | Entity (financial market participants and financial advisers) | No consideration of PAI at entity level   | Yes   | 10 March 2021   | 1 January 2022  |
| Article 5 SFDR                                 | Entity (financial market participants and financial advisers) | Consistency of remuneration policies with the integration of sustainability risks                 | No  | 10 March 2021   | N/A   |

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|---------------------------------|--|--|---|--|--|
| Article 6                       | Financial product and financial advice | Integration of sustainability risks into investment decisions and investment advice        | No  | 10 March 2021  | N/A  |
| Article 7(1) SFDR               | Financial product                      | Consideration of PAI at product level  | No  | 30 December 2022   | N/A  |
| Article 7(2) SFDR               | Financial product                      | No consideration of PAI at product level   | No  | 10 March 2021  | N/A  |
| Article 8 SFDR and Article 6 TR | Financial product                      | Pre-contractual disclosures for products promoting environmental or social characteristics | Yes   | (1) 10 March 2021 (Article 8(1) and (2) SFDR)<br><br>(2) 1 January 2022 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(a)-(b) TR (Article 8(2a) SFDR)<br><br>(3) 1 January 2023 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(c)-(f) TR (Article 8(2a) SFDR)      | (1) 1 January 2022<br><br>(2) 1 January 2022 for the taxonomy related disclosures for environmental objectives referred to in Article 9(a)-(b) TR<br><br>(3) 1 January 2022 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(c)-(f) TR |
| Article 9 SFDR and Article 5 TR | Financial product                      | Pre-contractual disclosures for product with sustainable investment objective              | Yes   | (1) 10 March 2021 (Article 9(1), (2) and (3) SFDR)<br><br>(2) 1 January 2022 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(a)-(b) TR (Article 9(4a) SFDR)<br><br>(3) 1 January 2023 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(c)-(f) TR (Article 9(4a) SFDR) | (1) 1 January 2022<br><br>(2) 1 January 2022 for the taxonomy related disclosures for environmental objectives referred to in Article 9(a)-(b) TR<br><br>(3) 1 January 2023 for the taxonomy – related disclosures for environmental objectives referred to in Article 9(c)-(f) TR |