

UN Agenda 2030 for Sustainable Development

defining 17 core sustainable development goals (SDG)

2015

Signature of Paris Agreement

building resilience to climate change and limit global warming below 2°C

Publication of IORP II

Information requirements on ESG Factors

2016

2017

German CSR Directive Implementation Act

to transpose 2014/95/EU (Non-Financial Reporting Directive)

EC's Action Plan

on financing sustainable growth

2018

(2018) Publication of legislative proposals for regulations

- EU Taxonomy
- ESG Disclosure
- Low-carbon Benchmarks
- Sustainable investment advice (amendments to MiFID II and IDD)

ESA's consultations

on MiFID II and IDD

2019

Update of EC guidelines on non-financial reporting
(Jun 19)

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National Transportation of SRD (ARUG II) (Dec 2019)

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Adoption of proposed regulation on ESG Disclosure and amendment of Benchmark Regulation regarding climate-benchmarks (Dec 19)

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BaFin publication of a guidance notice on dealing with sustainability risks (Dec 19)

EU Taxonomy on climate change mitigation and climate change adaptation (H1 20)

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European Green Deal

Europe as the first climate-neutral continent (Dec 19)

