

## Implementing and Delegated Acts on 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 (Text with EEA relevance)

Legal basis	Type of act	List of acts
<p><b>Art. 2a(3)</b>, Art. 4(6)(3), Art. 4(7)(2), Art. 8(3)(4), Art. 8(4)(4), Art. 9(5)(4), Art. 9(6)(4), Art. 10(2)(4), Art. 11(4)(4), Art. 11(5)(4)</p>	RTS	<p>Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of 'do no significant harm', specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in pre-contractual documents, on websites and in periodic reports (Text with EEA relevance)</p>
<p><b>Art. 8(3)(4)</b>, Art. 8(4)(4), Art. 9(5)(4), Art. 9(6)(4), Art. 10(2)(4), Art. 11(4)(4), Art. 11(5)(4)</p>	ITS	<p>Commission Delegated Regulation (EU) 2023/363 of 31 October 2022 amending and correcting the regulatory technical standards laid down in Delegated Regulation (EU) 2022/1288 as regards the content and presentation of information in relation to disclosures in pre-contractual documents and periodic reports for financial products investing in environmentally sustainable economic activities (Text with EEA relevance)</p>

**Legend:** DAC = Delegated Act, IAC = Implementing Act, ITS = Implementing Technical Standard, RPS = Regulatory Procedure with Scrutiny, RTS = Regulatory Technical Standard