

SUSTAINABLE FINANCE	ECB guide on climate and environmental risks		Publication end 2020: description of the adjustments expected in the organizations and financial institutions' systems for integrating climate and environmental risks	2021 action plan at end-2024
	French law of March 2017 and future CSDDD		Publication of the sustainability policy - classification of funds art.8/art.9 – Adapting the remuneration policy to ESG risks*	From 2021
			Systems and governance to identify, prevent, mitigate environmental and human rights impacts.	Upcoming vote for application 2025
	ESG integration in credit granting (EBA)		EBA Guidelines for Integrating ESG* in the granting of credit as well as in risk policies	2023 to 2024
	ESG integration in investment products (MiFiD)		Obligation to take ESG criteria into account in the customer journey, product governance and offer	Since August 1, 2022
	Extra financial reporting	NFDR	Non-financial performance statement (DPEF)	Since 2017
		Sustainable activities taxonomy	Nomenclature for the sustainability of 104 economic activities. Reporting via Green Asset Ratio (GAR – mandatory) and the Banking Book Taxonomy Alignment Ratio (BTAR – voluntary)	Progressive enrichment between 2022 and 2024
		Pillar 3 ESG	Disclosure of ESG risks* , including physical and transition risks	S1 2023
		Sustainability Reporting (CSRD)	ESG* disclosure standards for all companies (including Net Zero Transition Plans) included in the management report (new DPEF)	Early 2025 base 2024
	Other ongoing or upcoming topics		CRR/CRD6 on governance, deforestation regulation, minimum social guidelines, ESMA and EBA greenwashing consultations...	