

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)

Article 8

**Transparency of the promotion of environmental or
social characteristics in pre-contractual disclosures**

1 Where a financial product promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics, provided that the companies in which the investments are made follow good governance practices, the information to be disclosed pursuant to Article 6(1) and (3) shall include the following:

- a information on how those characteristics are met;
- b if an index has been designated as a reference benchmark, information on whether and how this index is consistent with those characteristics.

2 Financial market participants shall include in the information to be disclosed pursuant to Article 6(1) and (3) an indication of where the methodology used for the calculation of the index referred to in paragraph 1 of this Article is to be found.

3 The ESAs shall, through the Joint Committee, develop draft regulatory technical standards to specify the details of the presentation and content of the information to be disclosed pursuant to this Article.

When developing the draft regulatory technical standards referred to in the first subparagraph, the ESAs shall take into account the various types of financial products, their characteristics and the differences between them, as well as the objective that disclosures are to be accurate, fair, clear, not misleading, simple and concise.

The ESAs shall submit the draft regulatory technical standards referred to in the first subparagraph to the Commission by 30 December 2020.

Power is delegated to the Commission to supplement this Regulation by adopting the regulatory technical standards referred to in the first subparagraph in accordance with Articles 10 to 14 of Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010.

Status:

Point in time view as at 27/11/2019. This version of this provision has been superseded.

Changes to legislation:

Regulation (EU) 2019/2088 of the European Parliament and of the Council, Article 8 is up to date with all changes known to be in force on or before 27 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.