

3 November 2023

Fact-Finding Exercise and Disclosure of Climate-Related Matters

1.0 Background

The Authority would like to draw your attention to the following two reports issued by ESMA. The [first report](#) is a summary of findings – results of a fact-finding exercise on corporate reporting practices and the [second report](#) is a report on disclosure of climate-related matters in the financial statements.

In view of the topical area these two reports delve into, being sustainable finance, the Authority encourages the market to go into these and similar reports being a learning tool in the said field.

2.0 Contacts

Should you have any queries relating to the above, kindly contact the Authority on transparency@mfsa.mt.