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Q&A Guide on the Sustainable Finance Disclosure Regulation (SFDR) and the SFDR Delegated Regulation

The Authority would like to draw your attention that the European Securities and Markets Authority (ESMA) published its [Q&A Guide](#) on the Sustainable Finance Disclosure Regulation ([SFDR](#)) and the SFDR [Delegated Regulation](#).

The guide provides interpretative and implementation guidance from the European Commission and the European Supervisory Authorities (ESAs). Topics include scope clarification, definitions of sustainable investments, disclosure obligations, methodologies for data reporting, and treatment of various investment types. The guidance stresses transparency, comparability, and accountability, while allowing for methodological discretion within legal limits.