



Arendt NY Webinar Series

The ESG state of play in the EU and the US

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3 Objectives

- increase transparency
- stimulate financing of sustainable investment
- assess and manage ESG linked risks

SCOPE



Entity Rules

- EU AIFMs / management companies / investment managers
- non EU investment managers when manage EU AIFs (?)
- non EU investment managers when market AIFs in the EU (?)

Product Rules

- EU AIFs / UCITS
- non EU AIFs managed by EU AIFMs or EU investment managers
- non EU AIFs when marketed in the EU

10/03/2021

DISCLOSURE

Re impact of ESG risks on portfolio

Per: **entity**
product: «integrate or explain»

On/in: website, precontractual documentation

Re remuneration policies

Per: **entity**

On: website

Re principal adverse sustainability impact of portfolio

Per: **entity**
product

«Consider or explain» except large entities and groups*

On/in: website, precontractual documentation**, annual reports**

Enhanced when **product**

- promotes E or S characteristics
➤ triggers G characteristics (Art 8)
- with objective of sustainable investment (Art 9)

On/in: website, precontractual documentation, annual reports****

Re level of alignment with environmental objectives

Per: **product*****

On/in: precontractual documentation, annual reports

*30/06/2021
 **30/12/2022
 ***30/12/2021
 30/12/2022
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