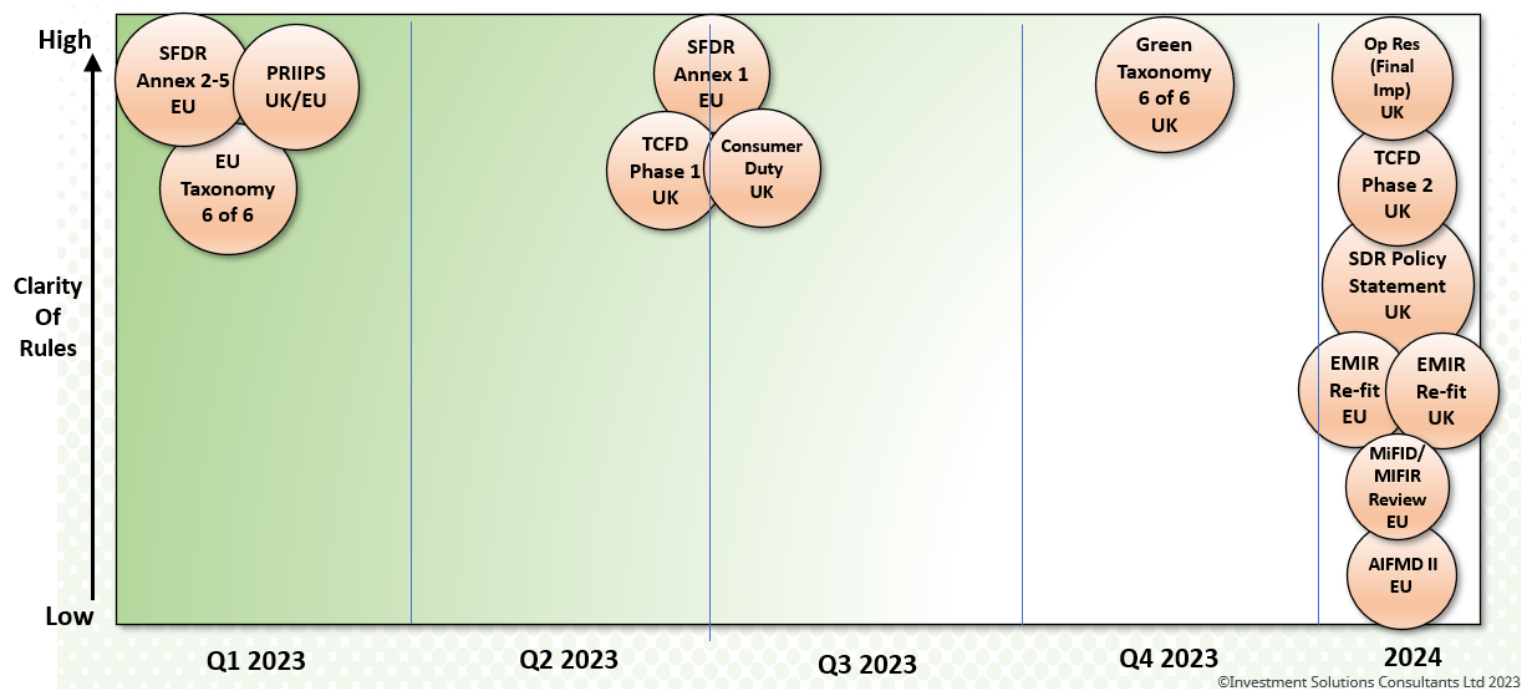


Regulatory Horizon 2023 (& 2024)



Key to 2023 entries

- SFDR Annexe 2-5 (EU)** – Sustainable Finance Disclosure Regulation
 - Annexe 2 & 3** - information and additional comments for the pre-contractual disclosure for financial products referred to in articles 8 & 9
 - Annexes 4 & 5** – additional periodic disclosures for article 8 & 9 products
- PRIIPS (UK/EU)** – Packaged Retail and Insurance-based Investment Products
 - EU** – UCITs exemption from KID documentation requirements to cease
 - UK** – sets out the divergence criteria away from PRIIPS E
- EU Taxonomy 6 of 6** – Remaining 4 EU Taxonomy Objectives come into force for 1-Jan-23
- SFDR Annex 1 (EU)** – Sustainable Finance Disclosure Regulation - Entity level Principal Adverse Impacts (PAI) statement
- TCFD Phase 1 (UK)** – Entity, product and on-demand client reporting for enhanced SM&CR firms
- Consumer Duty UK** – Implementation for both new and existing products for retail clients
- Green Taxonomy 6 of 6 (UK)** – UK Version of EU Taxonomy, high-level objectives aligned but being considered by HMRC

Should you wish to discuss any Regulatory Change related challenges, please get in touch with Jonathan Boswell (jonathan.boswell@iscltd.com)

Note: We have not provided a key to the 2024 regulations as yet, but will do in future posts