

IRO-1 – G1 BUSINESS CONDUCT

As part of the materiality assessment, an internal and external stakeholder survey was conducted to identify the material impacts, risks, and opportunities associated with business conduct. Various criteria were applied in the materiality assessment, including the location of economic activities, the type of activity carried out, and the corporate sector. Particular attention was paid to locations subject to increased regulatory requirements or specific compliance risks, while industry-specific regulations and market conditions were also systematically included in the assessment.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability report

The contents of this sustainability report were identified on the basis of the double materiality analysis. The exact procedure for the double materiality assessment can be found in the section IRO-1. The selection of datapoints was based on the results of the materiality assessment. Based on this, a relevance analysis of the individual datapoints was carried out with the involvement of the respective departments. The materiality and applicability of individual datapoints was evaluated with regard to the gradual introduction of disclosure requirements. In addition, these were supplemented by company-specific datapoints on the topic of "Innovation, Research & Development" and the additional disclosure "Taxes".

The following table lists all disclosure requirements (including page references) disclosed in the sustainability report:

DISCLOSURE AND APPLICATION REQUIREMENTS IN TOPICAL ESRS THAT ARE APPLICABLE IN CONJUNCTION WITH ESRS 2 GENERAL DISCLOSURES (ESRS 2 ANNEX C)

		Page reference in the annual report
General information		
ESRS 2	General information	p. 104
BP-1	General basis for preparation of the sustainability report	p. 104
BP-2	Disclosures in relation to specific circumstances	p. 105
GOV-1	The role of the administrative, management, and supervisory bodies	p. 108
GOV-1 G1	Business conduct	p. 111
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	p. 112
GOV-3	Integration of sustainability-related performance in incentive schemes	p. 112
GOV-3 E1	Climate change	p. 113
GOV-4	Statement on due diligence	p. 113
GOV-5	Risk management and internal controls over sustainability reporting	p. 116
SBM-1	Strategy, business model, and value chain (Transitional provision for SBM-1 40 b, c used)	p. 119
SBM-2	Interests and views of stakeholders	p. 128
SBM-2 S1	Own workforce	p. 131
SBM-2 S2	Workers in the value chain	p. 131
SBM-2 S3	Affected communities	p. 131
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model (Transitional provision for SBM-3 48 e used)	p. 131
SBM-3 E1	Climate change	p. 134
SBM-3 E4	Biodiversity and ecosystems	p. 136
SBM-3 S1	Own workforce	p. 136
SBM-3 S2	Workers in the value chain	p. 137
SBM-3 S3	Affected communities	p. 138
IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	p. 139
IRO-1 E1	Climate change	p. 144
IRO-1 E2	Pollution	p. 147
IRO-1 E3	Water and marine resources	p. 148
IRO-1 E4	Biodiversity and ecosystems	p. 149
IRO-1 E5	Resource use and circular economy	p. 150
IRO-1 G1	Business conduct	p. 152
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability report	p. 152

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Environmental Information	
Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation)	p. 168
ESRS E1 Climate change	p. 180
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 180
E1-1	Transition plan for climate change mitigation p. 183
E1-2	Policies related to climate change mitigation and adaption p. 186
E1-3	Actions and resources in relation to climate change policies p. 187
E1-4	Targets related to climate change mitigation and adaption p. 192
E1-5	Energy consumption and mix p. 195
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions p. 197
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities Transitional provision
ESRS E2 Pollution	p. 202
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 202
E2-1	Policies related to pollution p. 202
E2-2	Actions and resources related to pollution p. 204
E2-3	Targets related to pollution p. 206
E2-4	Pollution of air, water, and soil p. 206
ESRS E3 Water and marine resources	p. 209
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 209
E3-1	Policies related to water and marine resources p. 209
E3-2	Actions and resources related to water and marine resources p. 211
E3-3	Targets related to water and marine resources p. 211
E3-4	Water consumption p. 212
ESRS E4 Biodiversity and ecosystems	p. 214
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 214
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model p. 214
E4-2	Policies related to biodiversity and ecosystems p. 215
E4-3	Actions and resources related to biodiversity and ecosystems p. 215
E4-4	Targets related to biodiversity and ecosystems p. 216
ESRS E5 Resource use and circular economy	p. 217
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 217
E5-1	Policies related to resource use and circular economy p. 217
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Environmental Information		
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E5-4	Resource inflows	p. 224
E5-5	Resource outflows	p. 225
Innovation, research, and development		p. 228
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 228
I, R&D-1	Policies related to innovation, research, and development	p. 229
I, R&D-2	Actions and resources related to innovation, research, and development	p. 233
I, R&D-3	Targets related to innovation, research, and development	p. 239
I, R&D-4	Metrics related to innovation, research, and development	p. 239

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Social Information		
ESRS S1	Own workforce	p. 242
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 242
S1-1	Policies related to own workforce	p. 243
S1-2	Processes for engaging with own workers and workers' representatives about impacts	p. 252
S1-3	Processes to remediate negative impacts and channels for own work-ers to raise concerns	p. 254
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	p. 255
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	p. 263
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S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Transitional provision
S1-8	Collective bargaining coverage and social dialogue (Transitional provision under ESRS used)	p. 267
S1-9	Diversity metrics	p. 268
S1-10	Adequate wages	p. 269
S1-12	Persons with disabilities	Transitional provision
S1-13	Training and skills development metrics	Transitional provision
S1-14	Health and safety metrics (Transitional provision under ESRS used)	p. 269
S1-15	Work-life balance	Transitional provision

	Page reference in the annual report
Social Information	
S1-16	Compensation metrics (pay gap and total compensation) p. 270
S1-17	Incidents, complaints, and severe human rights impacts p. 271
ESRS S2	Workers in the value chain p. 275
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 275
S2-1	Policies related to value chain workers p. 276
S2-2	Processes for engaging with value chain workers about impacts p. 280
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns p. 280
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions p. 281
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities p. 284
ESRS S3	Affected communities p. 286
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 286
S3-1	Policies related to affected communities p. 286
S3-2	Processes for engaging with affected communities about impacts p. 288
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns p. 290
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions p. 292
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities p. 293
Corporate governance	
ESRS G1	Business conduct p. 294
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model p. 294
G1-1	Corporate culture and business conduct policies and corporate culture p. 295
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G1-3	Prevention and detection of corruption and bribery p. 308
G1-4	Confirmed incidents of corruption or bribery p. 311
Taxes	p. 312

The following is a summary of all datapoints resulting from other EU legislation listed in ESRS 2 Annex B, including references to the relevant page number or information that the datapoint was not considered material.

LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION (ESRS 2 ANNEX B)

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁵ , Annex II		Material	p. 109
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 111
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #1 of Annex 3				Material	p. 114
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁶ , Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #1 of Annex 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ⁷ , Article 12(1)		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119 Article 2(1)	Material	p. 184
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Material	p. 186
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #1 of Annex 2	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	p. 193
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 of Annex 1 and Indicator number 5 Table #1 of Annex 2				Material	p. 195
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				Material	p. 195
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Material	p. 196
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegation Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material	p. 198
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	p. 200

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119 Article 2(1)	Immaterial	n.a.
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material (transitional provision)	n.a.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: exposures subject to physical risk			Material (transitional provision)	n.a.
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)						
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: loans collateralized by immovable property – energy efficiency of the collateral			Material (transitional provision)	n.a.
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Material (transitional provision)	n.a.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Material	p. 207
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #1 of Annex 2				Material	p. 211
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #1 of Annex 2				Material	p. 209
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #1 of Annex 2				Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #1 of Annex 2				Material	p. 212
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #1 of Annex 2				Material	p. 212
ESRS 2 – IRO 3 – E4 paragraph 16(a) i	Indicator number 7 Table #1 of Annex 1				Material	p. 136
ESRS 2 – IRO-3 – E4 paragraph 16 (b)	Indicator number 10 Table #1 of Annex 2				Material	p. 136
ESRS 2 – IRO-3 – E4 paragraph 16 (c)	Indicator number 14 Table #1 of Annex 2				Material	p. 136
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24(b)	Indicator number 11 Table #1 of Annex 2				Immaterial	n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #1 of Annex 2				Immaterial	n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #1 of Annex 2				Immaterial	n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #1 of Annex 2				Material	p. 227
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Material	p. 227
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #1 of Annex 3				Material	p. 136
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #1 of Annex 3				Material	p. 136
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Material	p. 246

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 246
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #1 of Annex 3				Material	p. 246
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #1 of Annex 3				Material	p. 250
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #1 of Annex 3				Material	p. 255
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #1 of Annex 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material (partial use of transitional provision)	p. 269
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #1 of Annex 3				Material (transitional provision)	n.a.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 270
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #1 of Annex 3				Material	p. 271
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #1 of Annex 3				Material	p. 271
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 of Annex 1 and Indicator number 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 271
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and 13 Table #3 of Annex 1				Material	p. 138

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Material	p. 276
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1				Material	p. 307
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 277
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 276
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #1 of Annex 3				Material	p. 281
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Immaterial	n.a.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 287
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #1 of Annex 3				Immaterial	n.a.
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Immaterial	n.a.
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #1 of Annex 3				Immaterial	n.a.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #1 of Annex 3				Material	p. 297
ESRS G1-1 Protection of whistleblowers paragraph 10 (b)	Indicator number 6 Table #1 of Annex 3				Material	p. 302
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #1 of Annex 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 311
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #1 of Annex 3				Material	p. 311

¹ 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 (OJ L 317, 9/12/2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27/6/2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29/6/2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9/7/2021, p. 1).

⁵ Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3/12/2020, p. 1).

⁶ Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19/12/2022, p. 1).

⁷ Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3/12/2020, p. 17).