



EUROPEAN COMMISSION

DIRECTORATE-GENERAL FOR FINANCIAL STABILITY, FINANCIAL SERVICES AND CAPITAL
MARKETS UNION

The Director-General

Brussels

FISMA.B.2/RŽ/mps/Ares(2026)2091883

Ms Petra HIELKEMA

Chairperson

European Insurance and Occupational
Pensions Authority

E-mail:

petra.hielkema@eiopa.europa.eu

Ms Verena ROSS

Chairperson

European Securities and Markets
Authority

E-mail:

verena.ross@esma.europa.eu

Mr Helmut Ettl

Vice-Chairperson

European Banking Authority

E-mail:

eba-chairperson@eba.europa.eu

Dear Petra, dear Verena, dear Helmut,

Please find enclosed a call for advice to the European Supervisory Authorities (ESAs) regarding the review of the Disclosures Delegated Act ⁽¹⁾ under the Taxonomy Regulation ⁽²⁾. The European Commission invites the ESAs to develop technical advice to inform the completion of the review of the Disclosures Delegated Act, which could result in targeted amendments to that Act with a view to simplifying and improving the Taxonomy reporting.

⁽¹⁾ Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation, OJ L 443, 10.12.2021, p. 9.

⁽²⁾ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088, OJ L 198, 22.06.2020, p. 13.

I am grateful for your efforts in advising us on this important topic. The content of the call for advice has been discussed between our services. My services are ready to answer any further questions and look forward to taking part in your deliberations as the work unfolds.

Yours sincerely,

Electronically signed

John BERRIGAN

Contacts: GURIN, Andrei, tel. +32 229-86599, Andrei.GURIN@ec.europa.eu
ŽVELC, Rok, tel. +32 229-53629, Rok.ZVELC@ec.europa.eu
AUBERT, Marion, tel. +32 229-58069, Marion.AUBERT@ec.europa.eu

Enclosure: Call for Technical Advice to the European Supervisory Authorities on Certain Taxonomy Key Performance Indicators and Other Aspects of the Disclosures Delegated Act under Article 8 of the Taxonomy Regulation

c.c.: A. Jour-Schroeder, W. Möhlmann, A. Begasse, D. Millerot, J. Sikora-Wittnebel