



Council of the  
European Union

Brussels, 16 October 2023  
(OR. en)

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**Interinstitutional File:  
2021/0191(COD)**

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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Draft REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds **(first reading)**  
- Adoption of the legislative act  
= Statement

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**Statement by the Council**

Given the need to prevent greenwashing in the bond market, to avoid arbitrage among different categories of non-equity securities, and in the absence of a harmonised disclosure regime for bonds, derivatives, and other non-equity securities that are advertised as taking into account ESG-factors or pursuing ESG objectives, the Council affirms its intention to examine thoroughly the Commission's proposal for a requirement to provide information on ESG matters in the Prospectus for non-equity securities in the context of the negotiations on the Listing Act.