



Council of the
European Union

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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)
Subject:	Regulation of the European Parliament and of the Council on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and sustainability-linked bonds - Confirmation of the final compromise text with a view to agreement: statements

In line with the provisional agreement reached between the co-legislators on 28 February 2023, the following statements will be entered in the Council minutes at the moment of the final adoption of the Regulation on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and sustainability-linked bonds:

Council statement

“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.”

Commission statement

“The Commission confirms its intention to treat any potential mandates to develop standardised annexes for the disclosure of Environmental, Social and Governance (ESG)-related information in the EU Prospectus with swiftness, taking into account the experience with the voluntary guidelines prepared for green bonds in the European Green Bond Regulation.”
