

**Annex B****Key Provisions of the Taxonomy Regulation**

<b>Provision</b>	<b>Form of Disclosure</b>	<b>Subject</b>	<b>Information Required</b>	<b>Effective Date</b>
Art. 5	Pre-contractual disclosures and in periodic reports	Environmentally sustainable investments that contribute “to climate change mitigation” or “climate change adaptation”	Information on AIF’s underlying environmental objective or objectives  Description of how and to what extent the investments underlying the AIF are in economic activities that qualify as environmentally sustainable, as well as percentage of the investments in environmentally sustainable economic activities selected for the AIF	January 1, 2022
Art 6	Pre-contractual disclosures and in periodic reports	AIFs that promote environmental characteristics	Required disclosures must be accompanied by the following statement: “The ‘do no significant harm’ principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.”	January 1, 2022
Art. 7	Pre-contractual disclosures and in periodic reports	AIFs that do not take into account the EU criteria for environmentally sustainable economic activities	Required disclosures under the SFDR must be accompanied by the statement: “The investments underlying this financial product do not take into account the EU criteria for environmentally sustainable economic activities.”	January 1, 2022

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Art. 5	Pre-contractual disclosures and in periodic reports	AIFs that contribute to sustainable investments	Information on the AIF's underlying environmental objective or objectives  A description of how and to what extent the investments underlying the AIF are in economic activities that qualify as environmentally sustainable, as well as the percentage of the AIF's investments in environmentally sustainable economic activities	January 1, 2023