ESG disclosures

Comments from the Central Bank of Iceland – Financial Stability

# Article 45

The reference should be to point (b) instead of point (h)

# Article 46

The reference should be to point (c) instead of point (b)

# Article 47

The reference should be to point (d) instead of point (c)

# Page 83 – Second paragraph

„Howeve,r the working group is of the view that requiring financial market participants to publish the information to be disclosed in a free summary format would be the best policy option...“ This statement is not in line with the previous page which states that Policy option 2.3: A standardised disclosure template, is the preferred policy approach.