

Index

pag.

Chapter 1

The first legal sources of regulation of the matter

1. The Brundtland Report and the first concept of sustainable development	1
2. The notion of sustainable development	4
3. Transforming our world: the 2030 Agenda for Sustainable Development	6
4. The communication from the Commission – A Sustainable Europe for a Better World: A European Union Strategy for Sustainable Development	8
5. The European Green Deal	8
6. The Regulation (EU) 2020/852 of the European Parliament and of the Council of the 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088	11
7. The Commission notices on the interpretation of the EU Taxonomy Regulation	21
8. The Environmental, Social and Governance factors	22

Chapter 2

Sustainable finance

1. First steps towards a definition of sustainable growth: the EU Commission Action Plan on Financing Sustainable Growth	25
2. The EU Regulation 2023/2631 (in force since 20.12.2024)	27
3. From sustainable growth to sustainable finance: the EU Action plan	29
4. The High-Level Expert Group on Sustainable Finance	31
5. The Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019, on sustainability-related disclosures in the financial services sector (SFDR)	40
6. The sustainability preferences under the Regulation EU no. 565/2017, and subsequent amendments	48
7. The Technical Regulatory Rules according to Delegated Regulation 2022/1288	51
8. The Sustainable Finance Study Group under the Italian Presidency of the G20 and the World Bank annual Report	52

	<i>pag.</i>
9. EBA Guidelines on loan origination and monitoring Final Report	54
10. The first approved prospectus for sustainability-linked bonds in Italy	55
11. Sustainability Clauses in the Notary Guidelines for the Triveneto Region	56
12. The ESG Declaration in the Transport Sector	57

Chapter 3

The corporate social responsibility and sustainability

1. The different doctrinal guidelines on corporative social responsibility (CSR)	61
2. The governance of sustainability: organizations, functions, remuneration system	67
2.1. Independent directors	67
2.2. The sustainability committee (Italian perspective)	68
2.3. Remuneration and incentive systems for management	69
2.4. Sustainability plans	72
2.5. Stakeholder engagement	73
2.6. The internal control and risk management system	75
3. The CSDR Directive and the corporate Sustainability Reporting	78
3.1. The implementation in Italy of the Parliament's Directive 2022/2464/EU	84
4. The Directive on Corporate Sustainability Due Diligence	86

Chapter 4

The introduction of the EU Directives in the Italian legal system: The Consob Regulation on the disclosure of non-financial information

1. The Italian perspective: the role of Consob	95
2. The Consob Regulation on the Disclosure of non-financial information	96
3. The ESG product catalog	101
4. The role of the Corporate Governance Code by Borsa Italiana	102
5. Ethical Finance	103
5.1. Provisions on ethical or socially responsible finance in the Consob Intermediaries Regulation	104
5.2. The ethic bank in the Italian Banking Act (Testo Unico Bancario)	104
5.3. Sustainability dialogue between banks and unlisted SMEs	105

Chapter 5

The reshaping of the social interest in various jurisdictions

- | | |
|---|-----|
| 1. Preliminary remarks | 107 |
| 2. The Loi Pacte and the notion of social interest in the French legal system | 109 |

<i>Index of Authors</i>	111
-------------------------	-----

<i>Index of principal sources</i>	115
-----------------------------------	-----

