## Environmental, Social and Governance sourcebook

## ESG TP 1 Transitional provisions

	(2)					(6)
(1	Material to which the trans- itional provision	(3)	Trans	(4) itional provision	(5) Trans- itional pro- vision: dates in force	Handbook provision: coming into force
1.1	ESG 2 as it ap- plies to <i>firms</i> fal- ling within Part A (asset man- agers) of the table in ESG 1A.1.1R(2)	R	firm does quiremen scope SMG	sapplied where a not meet the re- ts of an <i>enhanced</i> <i>CR firm</i> pursuant to nex 1 8.2R paragraph	From 1 Jan- uary 2022 to 31 De- cember 2022	Effective date of in- strument
1.2	ESG 2 as it applies to <i>firms</i> falling within Part B (asset owners) of the table in ESG 1A.1.1R(2)	R	firm has a ment or a tion to TC of less tha as a 3-yea	sapplied where a ssets under manage- dministration in rela- FD in-scope business an £25bn calculated r rolling average on assessment.	From 1 Jan- uary 2022 to 31 De- cember 2022	Effective date of in- strument
1.3	ESG 2.1.1R(1)	R	(1)	For a <i>firm</i> to whom the disapplication in ESG TP 1.1 or ESG TP 1.2 is available, the first publication deadline for a <i>TCFD</i> <i>entity report</i> and a <i>public TCFD product</i> <i>report</i> is 30 June 2024.	From 1 Jan- uary 2022	Effective date of in- strument
			(2)	For other <i>firms</i> , the first publication deadline for these reports is 30 June 2023.		
1.4	ESG 2.1.2R(2)	R	plication i 1.2 is avail period tha by one or	to whom the disap- n ESG TP 1.1 or ESG TP lable, the reporting at must be covered more <i>TCFD</i> entity re- commence from 1 023.	From 1 Jan- uary 2022	Effective date of in- strument
1.5	ESG 2.3.5R(3)	R	plication i 1.2 is avail	to whom the disap- n ESG TP 1.1 or ESG TP lable, rliest reporting	From 1 Jan- uary 2022	Effective date of in- strument
				r which a <i>person</i> can		

(1)	(2) Material to which the trans- itional provision applies	(3)	Trans	(4) sitional provision	(5) Trans- itional pro- vision: dates in force	(6) Handbook provision: coming into force
			request on-demand TCFD in- formation is to commence from 1 January 2023, and (b) the earliest a person can re- guest on-demand TCFD in-			
1.6	ESG 2.3.9R(1)(b)	R	The first i for scope	reporting deadline 3 greenhouse gas	From 1 Jan- uary 2022	Effective date of in- strument
1.7	ESG 4.1.16R to ESG 4.1.19R	R	comply w	ith the <i>rules</i> specified	From 31 July 2024 in relation to a <i>distributor</i> in para- graph (1) of column 4; and from 2 December 2024 in rela- tion to a <i>dis-</i> <i>tributor</i> in paragraph (2) of col- umn 4.	28 Nov- ember 2023
1.8	ESG 4.3.1R	R	The <i>rule</i> in column 2 applies from 31 May 2024.		From 31 May 2024	28 Nov- ember 2023
1.9	ESG 4.3.2R to ESG 4.3.8R	R	comply w	ith the <i>rules</i> specified	From either the date on which a sus- tainability label is first used in rela- tion to a sustainabil- ity product or 2 De- cember 2024.	28 Nov- ember 2023
1.10	ESG 5.1 to ESG 5.3; ESG 5.4 insofar as it relates to the preparation of Part A of a <i>pub-</i> <i>lic product-level</i> <i>sustainability re-</i> <i>port;</i> and ESG 5.5.1R to ESG 5.5.4R	R	comply w	ith the <i>rules</i> specified	From either the date on which a sus- tainability label is first used in rela- tion to a sustainabil- ity product or 2 De- cember 2024.	28 Nov- ember 2023
	1.6 1.7 1.8 1.9	Material to which the trans- itional provision applies(1)applies1.6ESG 2.3.9R(1)(b)1.7ESG 4.1.16R to ESG 4.1.19R1.8ESG 4.3.1R1.9ESG 4.3.2R to ESG 4.3.8R1.10ESG 5.1 to ESG 5.3; ESG 5.4 insofar as it relates to the preparation of Part A of a pub- lic product-level sustainability re- port; and ESG 5.5.1R to ESG	Material to which the trans- itional provision applies(3)1.6ESG 2.3.9R(1)(b)R1.7ESG 4.1.16R to ESG 4.1.19RR1.7ESG 4.3.1RR1.8ESG 4.3.1RR1.9ESG 4.3.2R to ESG 4.3.8RR1.10ESG 5.1 to ESG 5.3; relates to the preparation of Part A of a pub- lic product-level sustainability re- port; and ESG 5.5.1R to ESGR	Material to which the trans- itional provision appliesTans-(1)applies(3)Trans- request on- formation1.6ESG 2.3.9R(1)(b)RThe first n for scope emissions1.6ESG 2.3.9R(1)(b)RThe first n for scope emissions1.7ESG 4.1.16R to ESG 4.1.19RRA distribut comply w in column (1)1.8ESG 4.3.1RRThe rule i from 31 N (1)1.9ESG 4.3.2R to ESG 4.3.8RRA manage comply w in column (1)1.10ESG 5.1 to ESG 5.3; FRA manage comply w in column (1)	Material to which the trans- itional provision(4)(1)applies(3)Transitional provision(1)applies(3)Transitional provision(2)request on-demand TCFD in- formation is to commence from 1 January 2023, and (b) the earliest a person can re- quest on-demand TCFD in- formation is 1 July 2024.1.6ESG 2.3.9R(1)(b)RThe first reporting deadline for scope 3 greenhouse gas emissions is 30 June 2024.1.7ESG 4.1.16R to ESG 4.1.19RRA distributor is not required to comply with the <i>rules</i> specified in column 2 until:(1)in relation to ESG 4.1.18R, 31 July 2024; and (2)in relation to ESG 4.1.18R, 21 July 2024; and (2)1.8ESG 4.3.1R 4.3.8RRThe <i>rule</i> in column 2 applies from 31 May 2024.1.9ESG 4.3.2R to ESG 4.3.8RRA manager is not required to comply with the <i>rules</i> specified in column 2 until either:1.10ESG 5.1 to ESG 5.3; ESG 5.4 insofar as it relates to the preparation of Part A of a pub- lic product-level sustainability re- port, and ESG 5.5.1R to ESGA manager is not required to comply with the <i>rules</i> specified in column 2 until either:(1)the date on which a sustainability read is first used in rela- tion to a sustainability relability read is first used in rela- tion to a sustainability read tion to a sustainability read tion to a sustainability read tion to a sustainability read 	Material to which the trans- tional provision applies(a)(b) Transitional provision(c) vision tates in form formation is to commence from 1 January 2023, and (b) the earliest a person can re- quest on-demand TCFD in- formation is to I July 2024.(c) the first required to comply with the rules specified in column 2 untilFrom 1 Jan- uary 20221.6ESG 2.3.9R(1)(b) 4.1.19RRThe first required to comply with the rules specified in column 2 until:From 1 Jan- uary 20221.7ESG 4.1.16R to ESG 4.1.19RRA distributor is not required to comply with the rules specified in column 2 until:From 31 a distributor in para- graph (1) of column 4; and from 2 December 2024From 31 male relation to ESG 4.1.19R, 2 December 2024From 31 male relation to ESG 4.1.19R, 2 December 20241.8ESG 4.3.1RRThe rule in column 2 applies from 31 May 2024.From 31 May 20241.9ESG 4.3.2R to ESG 4.3.8RRA manager is not required to comply with the rules specified in column 2 until either: (1) the date on which a sustainability label is first used in rela- tion to a sustainability label is first used in relation to a sustainability label is first used in rela- tion to a sustainability label is first used in rela- tion to a sustainability label is first used in relation to a sustainability label is first used in relation to a s