**PwC Plus Article** By EFRAG - European Financial Reporting Advisory Group | 22. November 2021

## Proposed Due Process Procedures for EU Sustainability Reporting Standard Setting– Summary of the comments received

This report is not a formal feedback statement indicating how the comments have been taken into account.



## Schlagwörter

Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS), Sustainability Reporting, Sustainability Risk, Transparenz

## Themen

Capital Markets & Accounting Advisory - PRIME Sustainability

## Verfasser

EFRAG - European Financial Reporting Advisory Group