# **PwC Plus Article**

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# EFRAG issues its Due Process Procedures for Sustainability Reporting Standard Setting

At its meeting on 15 March 2021, the EFRAG General Assembly approved the DPP as recommended by the EFRAG Administrative Board supported by its Due Process Committee.



# Schlagwörter

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

## Themen

Capital Markets & Accounting Advisory - PRIME Sustainability

## Verfasser

EFRAG - European Financial Reporting Advisory Group