

## PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 30. März 2023

# EFRAG has aligned its Due Process Procedures for Sustainability Reporting with the final provisions of the CSRD

**In its meeting on 16 March 2023, the EFRAG General Assembly approved drafting updates to EFRAG's Due Process Procedures for Sustainability Reporting Standard Setting (DPP) to align them with the final provisions contained in the Corporate Sustainability Reporting Directive (CSRD) as published in the EU Official Journal on 16 December 2022.**

## **Schlagwörter**

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

## **Themen**

Capital Markets & Accounting Advisory - PRIME  
Sustainability

## **Verfasser**

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