

## PwC Plus Article

By IFRS Foundation | 20.11.2020

# Educational material: the effects of climate-related matters on financial statements prepared applying IFRS Standards

**The material contains a non-exhaustive list of examples of when companies may need to consider climate-related matters in their reporting and is aimed at supporting the consistent application of IFRS Standards.**



## **Keywords**

Berichterstattung / Reporting, Climate Change, Financial Reporting, IFRS Publikationen

## **Topics**

Capital Markets & Accounting Advisory - PRIME  
Sustainability

## **Issuing Body**

IFRS Foundation