

PwC Plus Article

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ESMA proposes rules for Taxonomy-alignment of non- financial undertakings and asset managers

The key recommendations relate to the definitions to be used by non-financial undertakings for the calculation of the turnover KPI, the CapEx KPI and the OpEx KPI, and the KPI that asset managers should disclose.

Keywords

Asset & Wealth Management, Non-financial reporting directive (NFRD), Sustainability Reporting, Sustainable Finance (SF)

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation
Sustainability

Issuing Body

ESMA - European Securities and Markets Authority