

PwC Plus Article

By ESMA - European Securities and Markets Authority | 29.10.2021

European enforcers target COVID-19 and climate-related disclosures

This year's priorities cover the impact of COVID-19 and climate-related matters, provide guidance on the measurement of expected credit losses and highlight disclosure obligations pursuant to Article 8 of the Taxonomy Regulation.

Keywords

Climate Change, Compliance, Coronavirus (COVID-19), Credit, EU SF Taxonomy, Enforcement, Financial Reporting, Finanzinstrumente, Finanzmarkt, Finanzmarktstabilität, Goodwill, IAS 1, IAS 12, IAS 16, IAS 20, IAS 36, IAS 37, IAS 38, IFRS 7, Kreditrisiken, Transparenz

Topics

Capital Markets & Accounting Advisory - PRIME

Risk & Regulation

Sustainability

Issuing Body

ESMA - European Securities and Markets Authority