

PwC Plus Article

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ESMA provides comments on first draft of European Sustainability Reporting Standards

ESMA highlights its support for a strong materiality assessment but expresses its concern with the suggested 'rebuttable presumption' approach.

Keywords

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

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation
Sustainability

Issuing Body

ESMA - European Securities and Markets Authority