

## PwC Plus Article

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# EBA issues Opinion to the European Commission on the draft European Sustainability Reporting Standards (EBA/Op/2023/01)

**The European Banking Authority (EBA) published today an Opinion on the draft European Sustainability Reporting Standards (ESRS) developed by the European Financial Reporting Advisory Group (EFRAG).**



## Keywords

Bankenaufsicht (Europäische und Internationale Organisationen), Climate Change, ESG, European Sustainability Reporting Standards (ESRS), Sustainability Reporting, Sustainable Finance (SF)

## FS-sector(s)

Banking & Capital Markets

## Topics

Risk & Regulation  
Sustainability

## Issuing Body

EBA - European Banking Authority