

PwC Plus Article

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Report - Disclosures of Climate Related Matters in the Financial Statements

This report aims to assist and to enhance the ability of issuers to provide more robust disclosures and create more consistency in how climate-related matters are accounted for in financial statements drawn up in accordance with IFRS.

Keywords

Climate Change, Emissionen (Treibhausgase), Enforcement, Financial Reporting, Finanzmarkt, IAS 1, IAS 10, IAS 16, IAS 36, IAS 37, IAS 38, IFRIC 21, IFRS 2, Sustainability Reporting, Sustainability Risk, Vermögenswerte / financial assets, Wertpapier

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation
Sustainability

Issuing Body

ESMA - European Securities and Markets Authority