

## PwC Plus Article

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# Statement on European Common Enforcement priorities for 2023 annual reports

**ESMA underlines the responsibility of management and supervisory bodies of issuers as well as the importance of the oversight role of audit committees.**

## Keywords

Anlegerschutz, Berichterstattung / Reporting, Climate Change, Compliance, Corporate Reporting, EU SF Taxonomy, Emissionen (Treibhausgase), Enforcement, Fair Value Measurement, Financial Reporting, Regulatory Reporting, Wertpapieraufsicht (International)

## Topics

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation  
Sustainability

## Issuing Body

ESMA - European Securities and Markets Authority