

## PwC Plus Article

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# ESMA consults on draft guidelines for supervision of corporate sustainability information

**The consultation paper will be of interest to listed companies required to publish sustainability information by the CSRD and Article 8 of the Taxonomy Regulation, to investors and other users of sustainability information and to auditors and independent assurance services providers.**

## Keywords

Corporate Sustainability Reporting Directive (CSRD), EU SF Taxonomy, Enforcement, European Sustainability Reporting Standards (ESRS), Sustainability Reporting, Sustainable Finance (SF), Wertpapieraufsicht (International)

## Topics

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation  
Sustainability

## Issuing Body

ESMA - European Securities and Markets Authority