

FS Consulting Blog

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From Disclosure to Supervision: How the EBA Embeds ESG into Regulatory Reporting

ESG reporting is no longer limited to transparency and disclosure.

With the new ESG module under the ITS on Reporting, the EBA integrates sustainability data directly into supervisory reporting, risk management, and prudential oversight. This marks a decisive shift: ESG becomes part of supervisory steering, with far reaching implications for banks' data architectures, reporting processes, and operating models.

Read the full article on [PwC's Sustainability Blog](#).

Get ongoing updates on the topic via regulatory horizon scanning in our research application, PwC Plus. Read more about the opportunities and offerings [here](#).

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Schlagwörter

ESG, European Green Deal, Net Zero, Sustainability Reporting, Sustainability Risk, Sustainable Finance (SF)

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