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FS Consulting Blog

By PwC Deutschland | 27. April 2026

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

ESG reporting is no longer limited to transparency and disclosure.

https://blogs.pwc.de/de/fs-consulting/article/254297/

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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 in our "**Services and Offerings**" section.

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Schlagwörter

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

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