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By PwC Deutschland | 09 August 2024

EU Commission provides further clarifications on EU corporate sustainability reporting rules

The Commission has recently published a set of frequently asked questions (FAQs) to support stakeholders in the implementation of the EU corporate sustainability reporting rules. The publication is part of the Commission's continuous effort to make the EU sustainable finance framework more usable for companies and reduce the administrative burden on them.

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The FAQs take into account input received from companies and cover issues such as the scope of the rules, application dates, and exemptions. For example, they clarify when companies may use estimates rather than having to collect value chain information from suppliers or partners.

The Corporate Sustainability Reporting Directive is a cornerstone of the EU's sustainability agenda and the European Green Deal. It has modernized and strengthened the rules about the social and environmental information that companies must report. The Directive entered into force on 5 January 2023. The first set of companies subject to the new rules must start reporting in 2025, for the financial year 2024.

An overview of the new rules on the corporate sustainability reporting to be found **here**.

The frequently asked questions are available for download **here**.

Source:

European Commission, press release (Daily News) of 7 August 2024.

Keywords

Corporate Sustainability Reporting Directive (CSRD), Sustainable Finance (SF)