General considerations and reminders

Financial Reporting

• Insurance Contracts (IFRS 17)
• Amendments to IAS 12: International Tax Reform
• Pillar Two Model Rules

Sustainability Reporting

• Preparations for the entry into force of the Corporate Sustainability Reporting Directive
• European Commission’s recommendation on Transition finance
Impact of Climate Matters in IFRS Financial Statements

Macroeconomic Environment

Refinancing and Other Financial Risks

Fair-Value Measurement and Disclosures
Disclosures Relating to Article 8 of the Taxonomy Regulation

Disclosures of Climate-related Targets, Actions and Progress

Scope 3 Emissions
2023 EUROPEAN COMMON ENFORCEMENT PRIORITIES STATEMENT

ALTERNATIVE PERFORMANCE MEASURES

Reminders on
Application of APM Guidelines
Reconciliations
Neutral Presentation

DIGITAL REPORTING

Reminders on
Selection/use of core taxonomy elements
Block-tagging legibility