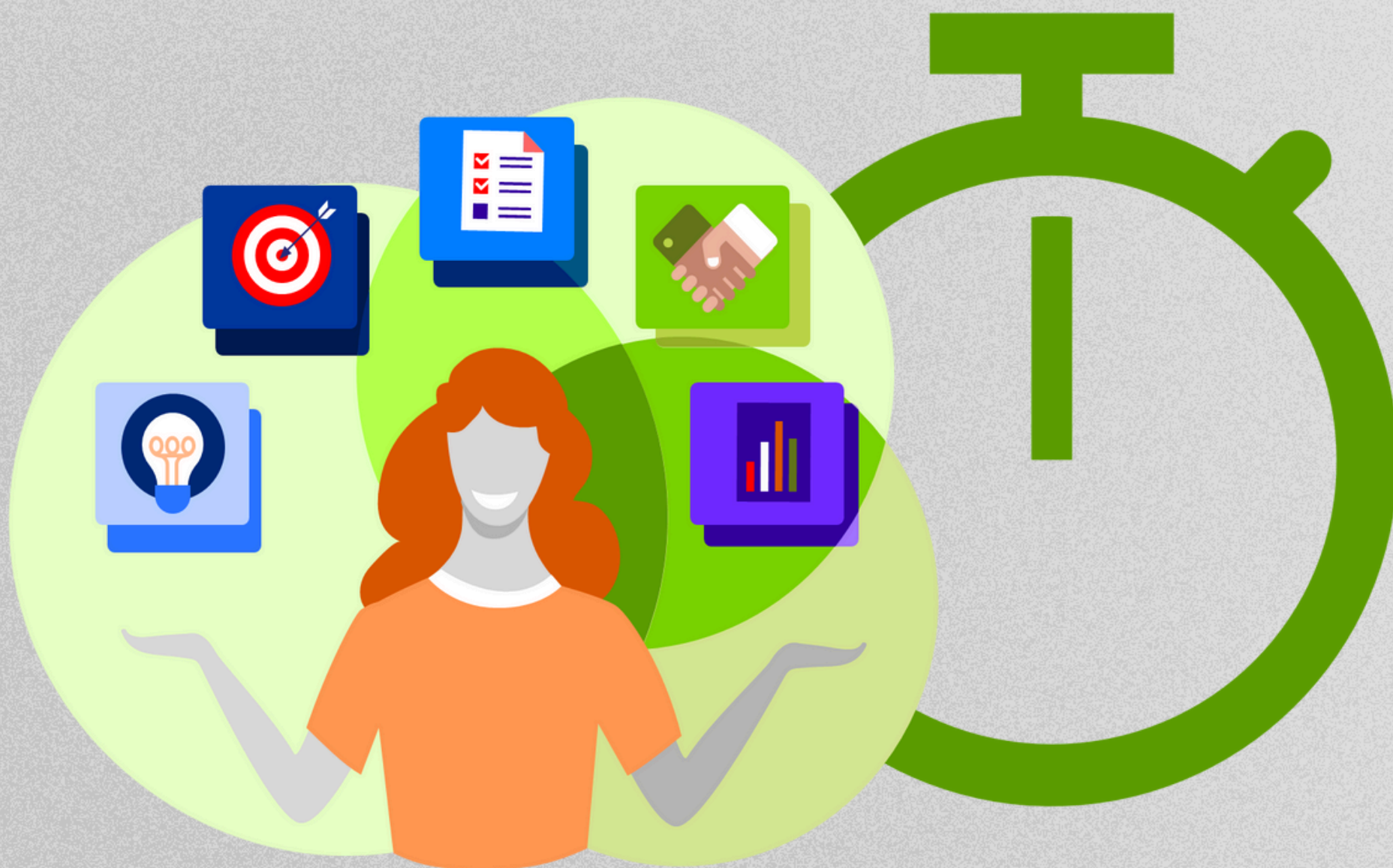


OFF TO A GOOD START

First application of ESRS by large issuers



RESOURCES TO SUPPORT YOU

European Commission
Q&As on the adoption of ESRS

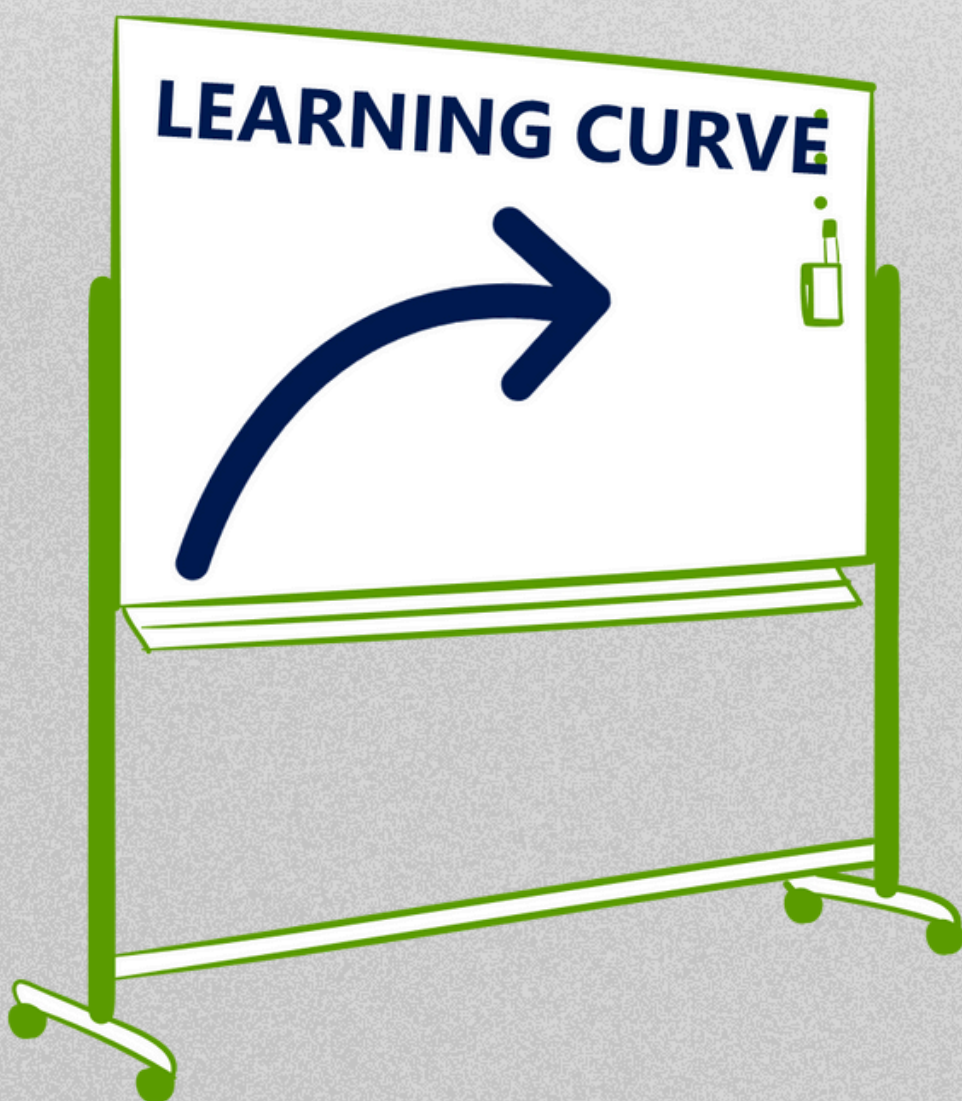
EFRAG implementation guidance
for the first set of ESRS

EFRAG online platform
on technical questions in relation
to the implementation of the ESRS

- EFRAG-IFRS Foundation guidance on interoperability between ESRS and ISSB standards
- EFRAG-GRI joint statement of interoperability
- EFRAG-TNFD ongoing cooperation



KEY AREAS



Governance arrangements
& internal controls

Double materiality assessment

Transparency on the use
of transitional reliefs

Clearly structured & digitalisation-
ready sustainability statement

Connectivity between financial
and sustainability information

NEXT STEPS

Continue your training on the ESRS, also leveraging on the available support material from the European Commission and EFRAG

Foster dialogue with industry peers, auditors or other independent assurance services providers

Ensure close focus by administrative, management and supervisory bodies of issuers on producing high-quality sustainability statements





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