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.