



Panel. Finanzas sostenibles: Informes ESG, normalización y verificación

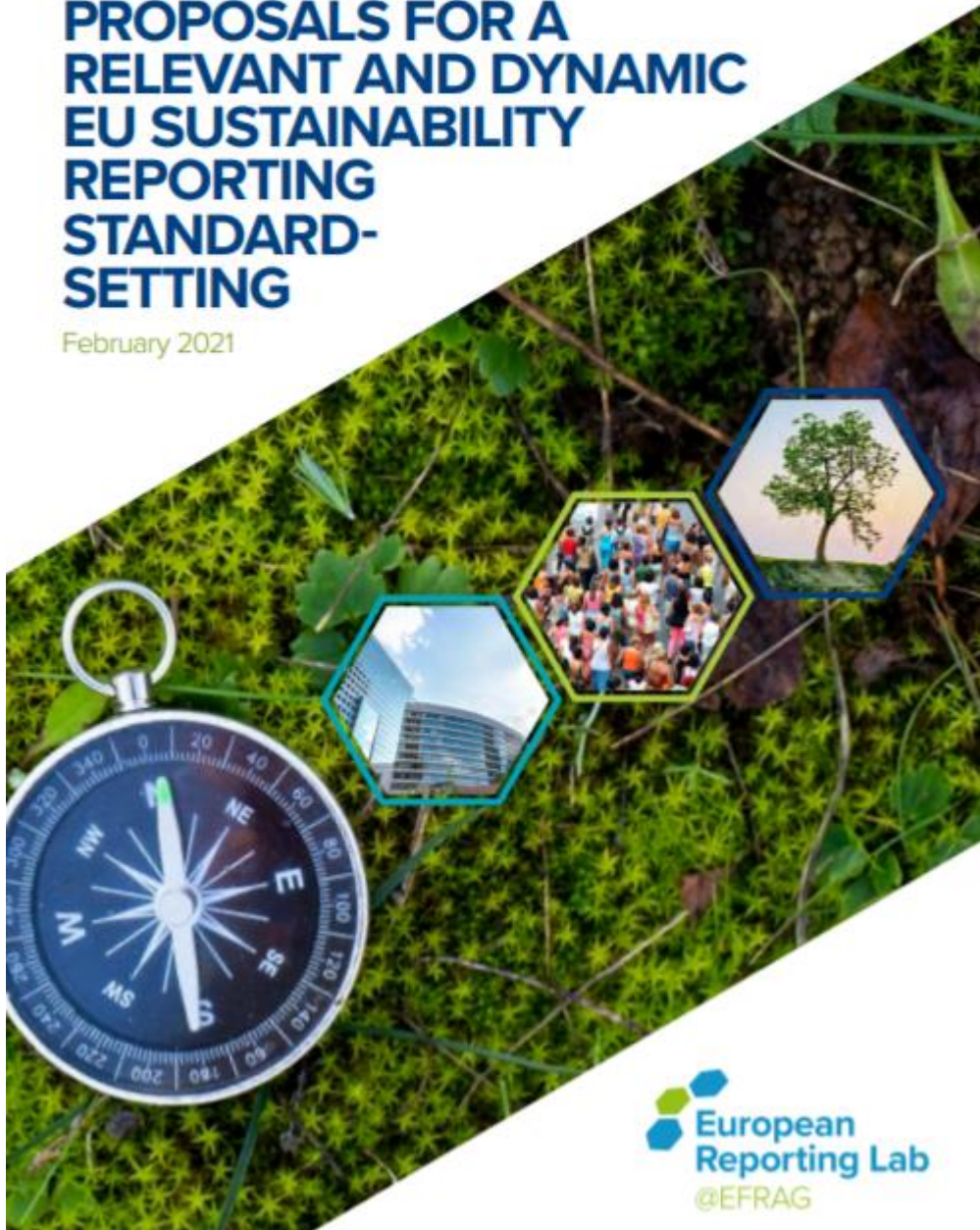
María Mora. Head of Data Solution – Risk and Fraud at the Global CoE of DI, **Fujitsu (XBRL International, EFRAG, IFRS, AECA)**

Email: maria.morarodriguez@fujitsu.com

FINAL REPORT

PROPOSALS FOR A RELEVANT AND DYNAMIC EU SUSTAINABILITY REPORTING STANDARD- SETTING

February 2021



PTF Member and Chair

Patrick de Cambourg, from ANC-Autorité des normes comptables

PTF Members and Stream leads (by alphabetical order)

PierMario Barzagli, from KPMG (Italy)

Hendrik Fink, from PricewaterhouseCoopers (Germany)

Delphine Gibassier, from Audencia Business School

Sara Lovisolo, from Borsa Italiana

Marie-Pierre Peillon, from Groupama AM

Stefan Schnell, from BASF

David Vermijs, from The Shift Project

Liv Watson, from Impact Management Project

PTF Members (by alphabetical order)

Piotr Biernacki, from Foundation for Reporting Standards (Fundacja Standardów Raportowania)

Emmanuel Bloch, from Thales

Alan Brett, from MSCI

Eric Duvaud, from EY (France)

Sophie Flak, from Eurazeo

Isabel Gavin Pérez, from CaixaBank

Giulia Genuardi, from Enel

Begoña Giner, from University of Valencia

Sebastien Godinot, from WWF European Policy Office

Ron Gruijters, from Eumedion

Laura Gutierrez, from BEUC-The European Consumer Organisation (up to mid-October 2020)

Luc Hendrickx, from SMEUnited

Kristian Koktvedgaard, from Confederation of Danish Industry

Jasper de Meyer, from BEUC-The European Consumer Organisation (as from mid-October 2020)

Maria Mora, from AECA-Spanish Association of Accounting and Business Administration

Gianluca Manca, from Eurizon Capital

Marco Masip, from Telefonica

Philippe Meunier, from ENGIE

Birgitte Mogensen, from Board Management/Birgitte Mogensen

Christina Munksgaard, from Munksgaard

https://ec.europa.eu/info/files/210305-report-efrag-sustainability-reporting-standard-setting_en

Corporate sustainability reporting

EU rules require large companies to publish regular reports on the social and environmental impacts of their activities.

Proposal for a Corporate Sustainability Reporting Directive (CSRD)

On 21 April 2021, the Commission adopted a [proposal for a Corporate Sustainability Reporting Directive \(CSRD\)](#), which would amend the existing reporting requirements of the NFRD. The proposal

- extends the scope to all large companies and all companies listed on regulated markets (except listed micro-enterprises)
- requires the audit (assurance) of reported information
- introduces more detailed reporting requirements, and a requirement to report according to mandatory EU sustainability reporting standards
- requires companies to digitally 'tag' the reported information, so it is machine readable and feeds into the European single access point envisaged in the [capital markets union action plan](#)

International Sustainability Standards Board

Follow



ABOUT

MEMBERS

MEETINGS

RESOURCES

NEWS

About the International Sustainability Standards Board

International investors with global investment portfolios are increasingly calling for high quality, transparent, reliable and comparable reporting by companies on climate and other environmental, social and governance (ESG) matters.

On 3 November 2021, the IFRS Foundation Trustees announced the creation of a new standard-setting board—the International Sustainability Standards Board (ISSB)—to help meet this demand.

The intention is for the ISSB to deliver a comprehensive global baseline of sustainability-related disclosure standards that provide investors and other capital market participants with information about companies' sustainability-related risks and opportunities to help them make informed decisions.

Related information

[Sustainability Reporting project](#)

[Contact us](#)