

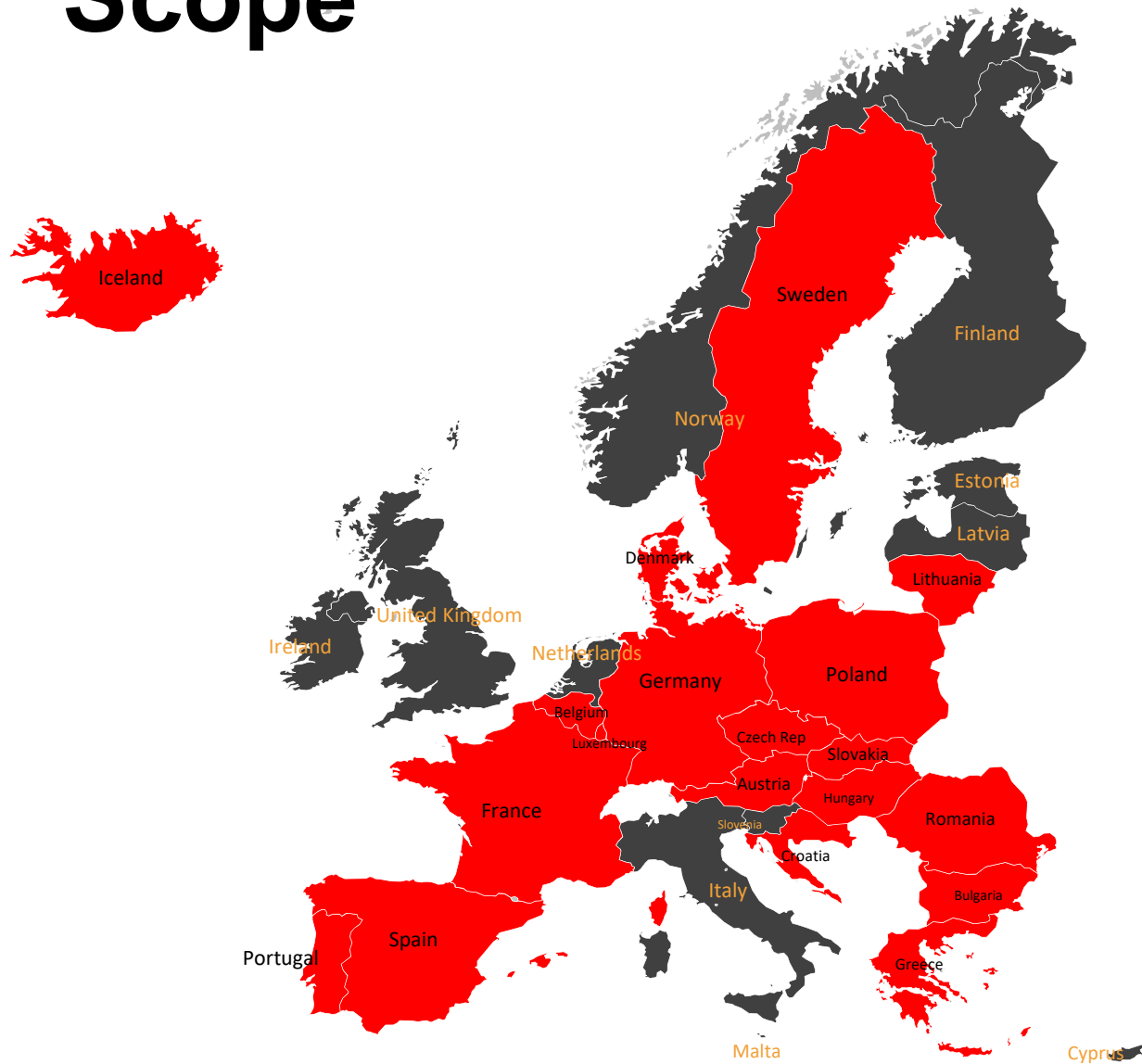


**ACCOUNTANCY
EUROPE.**

Sustainability Reporting, Trust & Transparency and the role of auditors

Hilde Blomme, 17 June
Brussels

Scope



Large PIE's > 500 employees
PIE:

- On a regulated market
- Credit institution
- Insurance undertakings
- Any other body a MS so designates

11

- Standard
PIE
definition

19

- Enhanced
PIE
definition

Disclosure Format



Disclosure requirement

- Management report
- MS options:
 - Separate report published with MR,
- or
- ≤ 6 months, report on website linked in MR

9

- (Consolidated) Management report only

7

- Separate report published with M'ment report

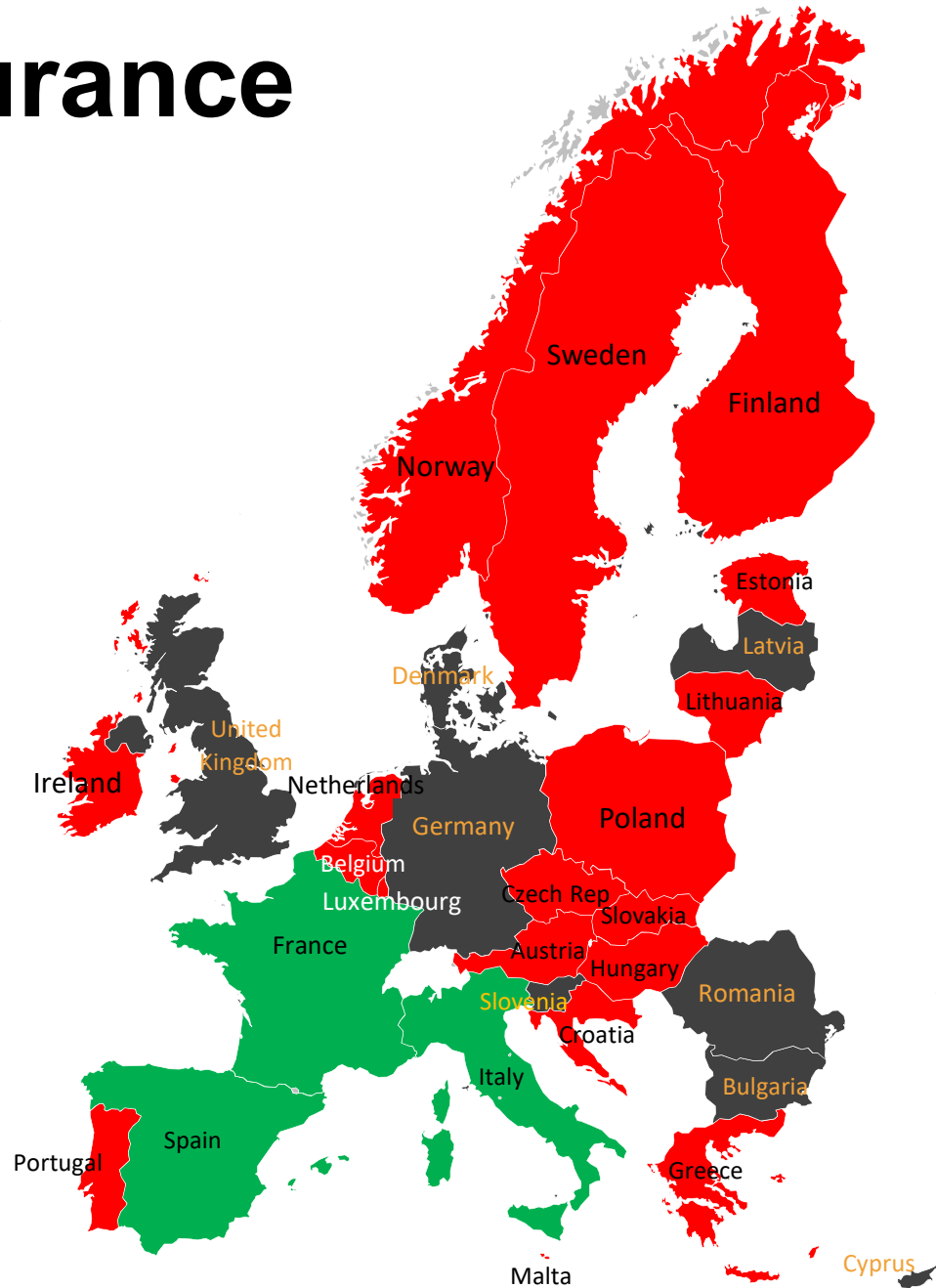
4

- Management report and/or Website

10

- All three options

Assurance



Assurance requirement - existence check that info is provided.

MS option to extend scope

- 18 • Existence check only
- 9 • Consistency check
- 3 • Assurance