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AUDITORS
& ADVISORS.**



**CLOSE TO 1 MILLION
PROFESSIONALS**



**26 EU
MEMBER STATES**



50 INSTITUTES



35 COUNTRIES

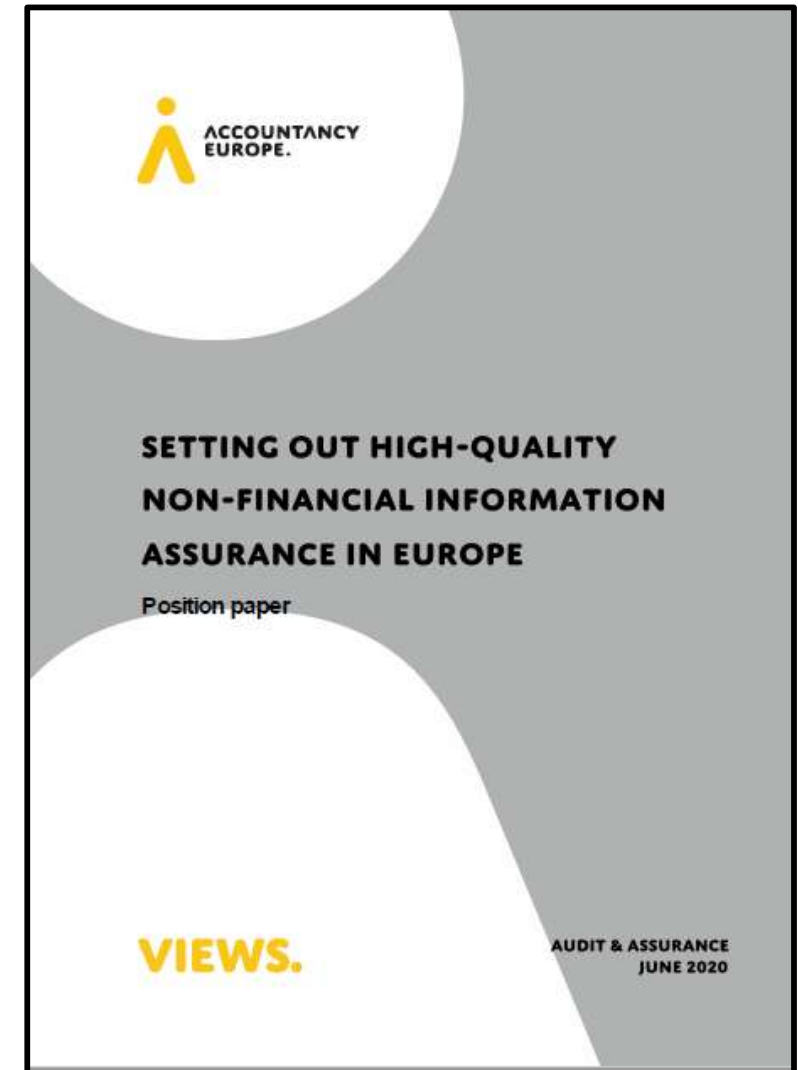
Assurance on non-financial information

What's next



EU regulatory framework

- Mandatory independent external assurance
- Clear level of assurance
- Precise subject matter



Precise subject matter – WIP by EFRAG


Recently published by the EFRAG Project Task Force on the potential elaboration of EU NFI standards:





The **standard-setting foundations** frame the mission and role of the ESS within the EU sustainability reporting landscape. As such, they are then considered and cascaded down into the standards architecture.


How Member States transposed the NFRD art. 19(a)6?

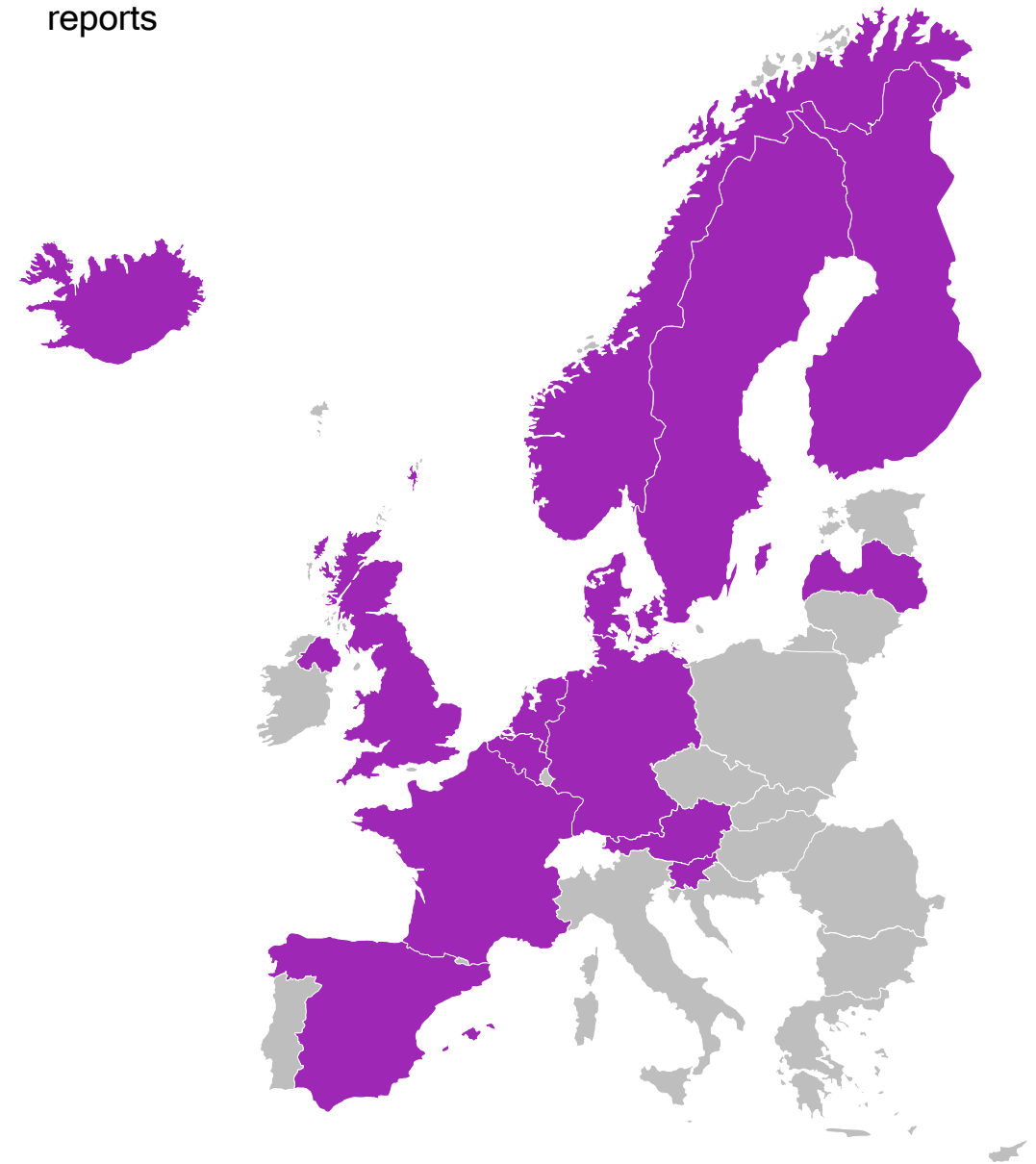
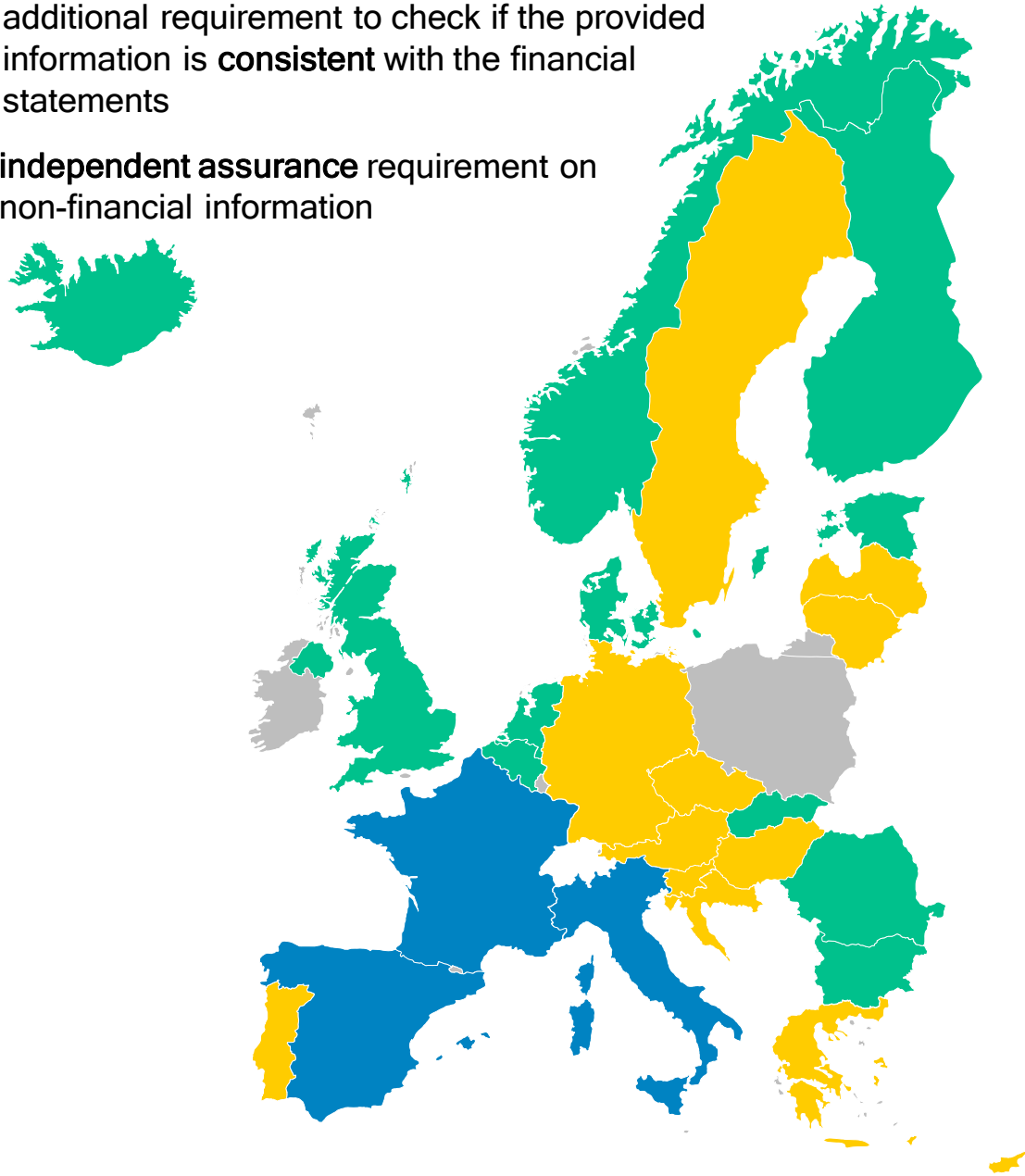


 minimum requirement to check if the information has been **provided**

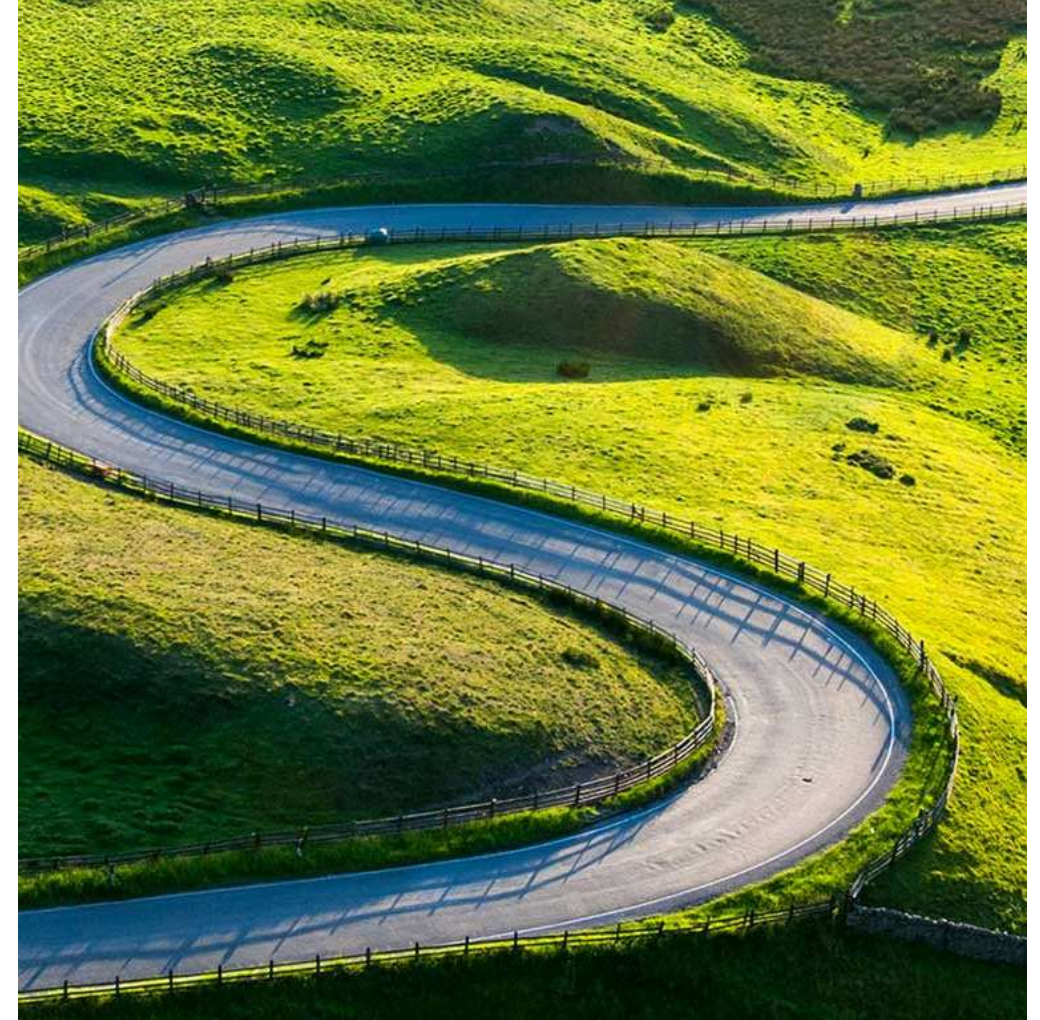
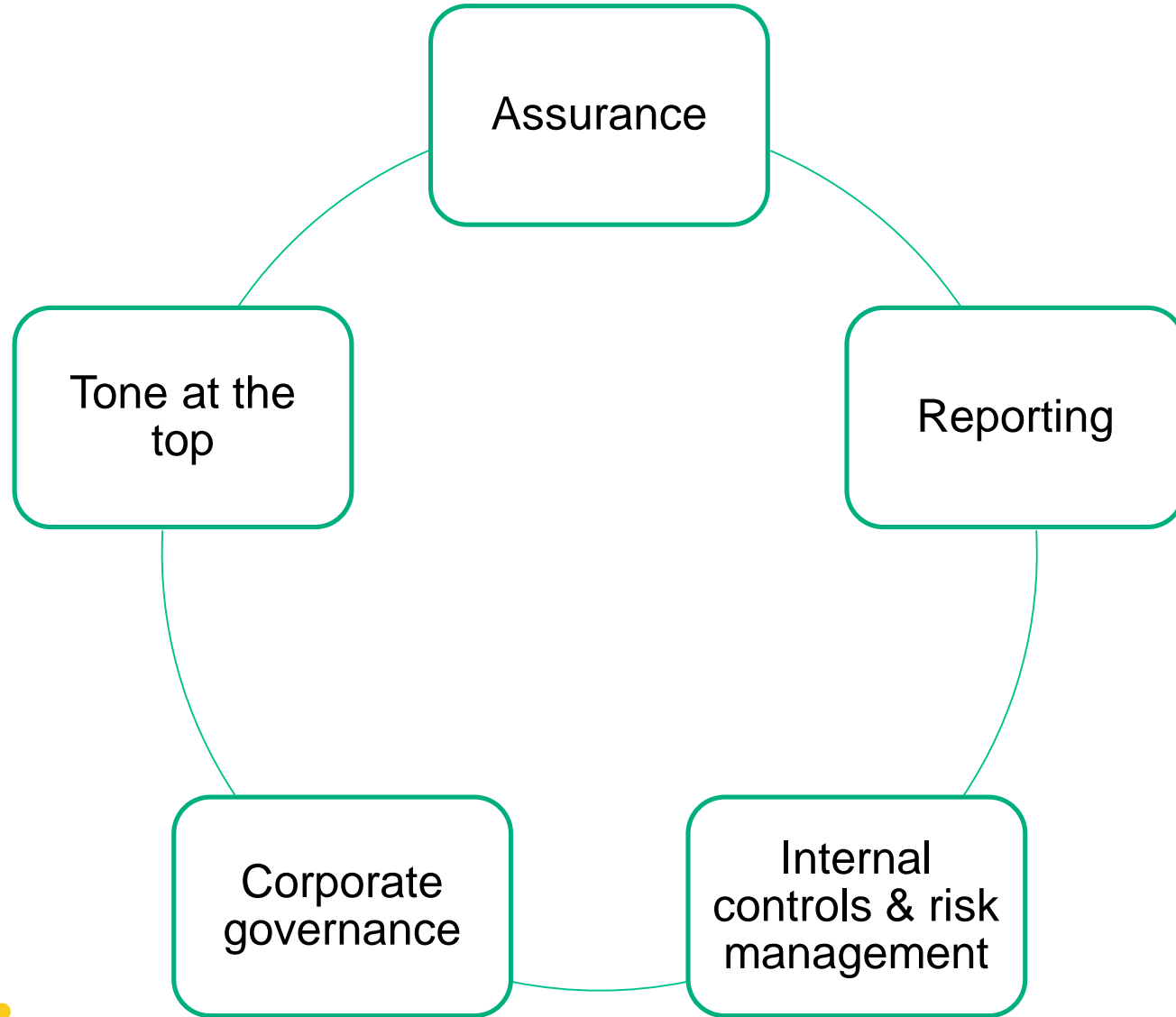
 additional requirement to check if the provided information is **consistent** with the financial statements

 **independent assurance** requirement on non-financial information

 countries where companies have sought 'a lot' voluntary assurance on their non-financial reports



We are on a journey



THANK YOU

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