

29° Congresso di XBRL Europe/XBRL Italia

Sessione italiana 23 novembre 2021

Nuovi standard di rendicontazione della sostenibilità
ore 12.45 – 13.00

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The logo for AIAF (Association of Italian Financial Analysts) features the lowercase letters 'aiaf' in a bold, blue, sans-serif font. A red horizontal line is positioned below the letters.

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The logo for EFFAS (The European Federation of Financial Analysts Societies) consists of a blue circular emblem with a grid pattern.

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The logo for ACIIA (Association of Certified International Investment Analysts) features the lowercase letters 'aciiA' in a blue, sans-serif font, with a blue arc above the letters.

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EU's Sustainable Finance strategy

The Sustainable Finance Disclosure Regulation and the Taxonomy Regulation, together with the NFRD (renamed CSRD), are the core elements of the sustainability reporting regime that underpins the EU's Sustainable Finance Strategy.

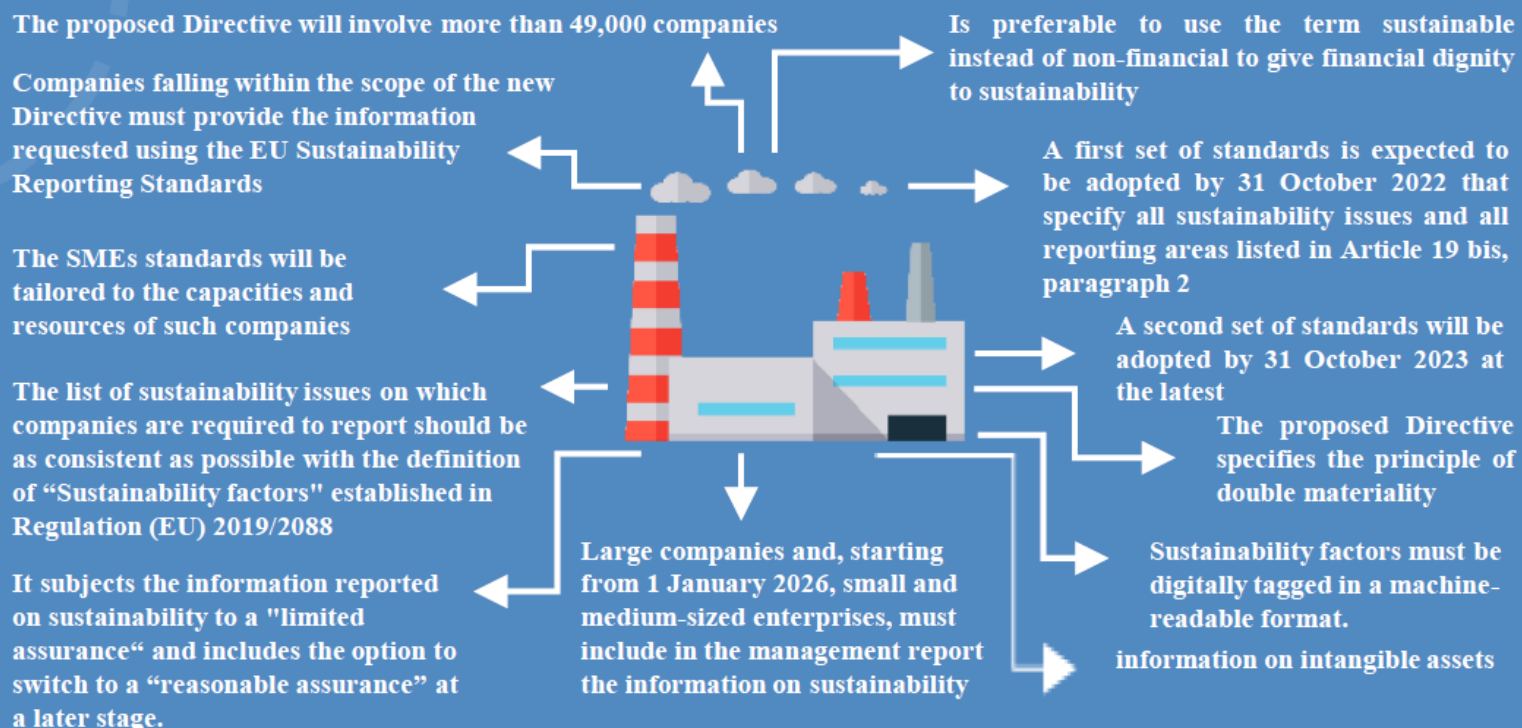
EU sustainability disclosure regime for financial and non-financial companies

INSTRUMENT	SFDR	EU TAXONOMY	CSRD
SCOPE	Financial market participants offering investment products and financial advisers	Financial market participants; all companies subject to CSRD	All EU large Companies and all listed companies (except listed micro-enterprises)
DISCLOSURE	Entity and product level disclosure on sustainability risks and principal adverse impacts	Turnover, capital and operating expenditures in the reporting year from products or activities associated with Taxonomy	Report on the basis of formal reporting standards and subject to external audit
STATUS	from 10 March 2021	from January 2022	Under negotiation (expected to be applied from 2023)

Source: EU Strategy for financing the transition to a sustainable economy

Corporate Sustainability Reporting Directive

On 21 April 2021, the European Commission published the text of the proposal for the CSRD that is expected to be applied from the financial year starting on 1 January 2023 or later





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