



2023 EUROPEAN COMMON ENFORCEMENT PRIORITIES STATEMENT

General considerations and reminders

Financial Reporting

- Insurance Contracts (IFRS 17)
- Amendments to IAS 12: International Tax Reform Pillar Two Model Rules

Sustainability Reporting

- Preparations for the entry into force of the Corporate Sustainability Reporting Directive
- European Commission's recommendation on Transition finance

FINANCIAL REPORTING



Impact of Climate Matters
in IFRS Financial
Statements

Macroeconomic
Environment



Refinancing and Other
Financial Risks



Fair-Value Measurement
and Disclosures



Disclosures Relating to Article 8 of the Taxonomy Regulation



Disclosures of Climate- related Targets, Actions and Progress



Scope 3 Emissions

**SUSTAINABILITY
REPORTING**

**ALTERNATIVE
PERFORMANCE MEASURES**

Reminders on

Application of APM
Guidelines

Reconciliations

Neutral Presentation

DIGITAL REPORTING

Reminders on

Selection/use of
core taxonomy
elements

Block-tagging
legibility



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