



Reporting & Disclosure
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External developments - 2016



European Commission launched a public consultation on the EU guidelines for non-financial reporting aimed at improving the transparency of large EU companies



GRI (Global Reporting Initiative) organized a public consultation on the recently developed Standards



SASB (Standards Accountability Sustainability Board) established in the US in 2003, organized a consultation on its Provisional Standards



US Securities and Exchange Commission issued a Concept release on Business and Financial Disclosure for S-K Regulations

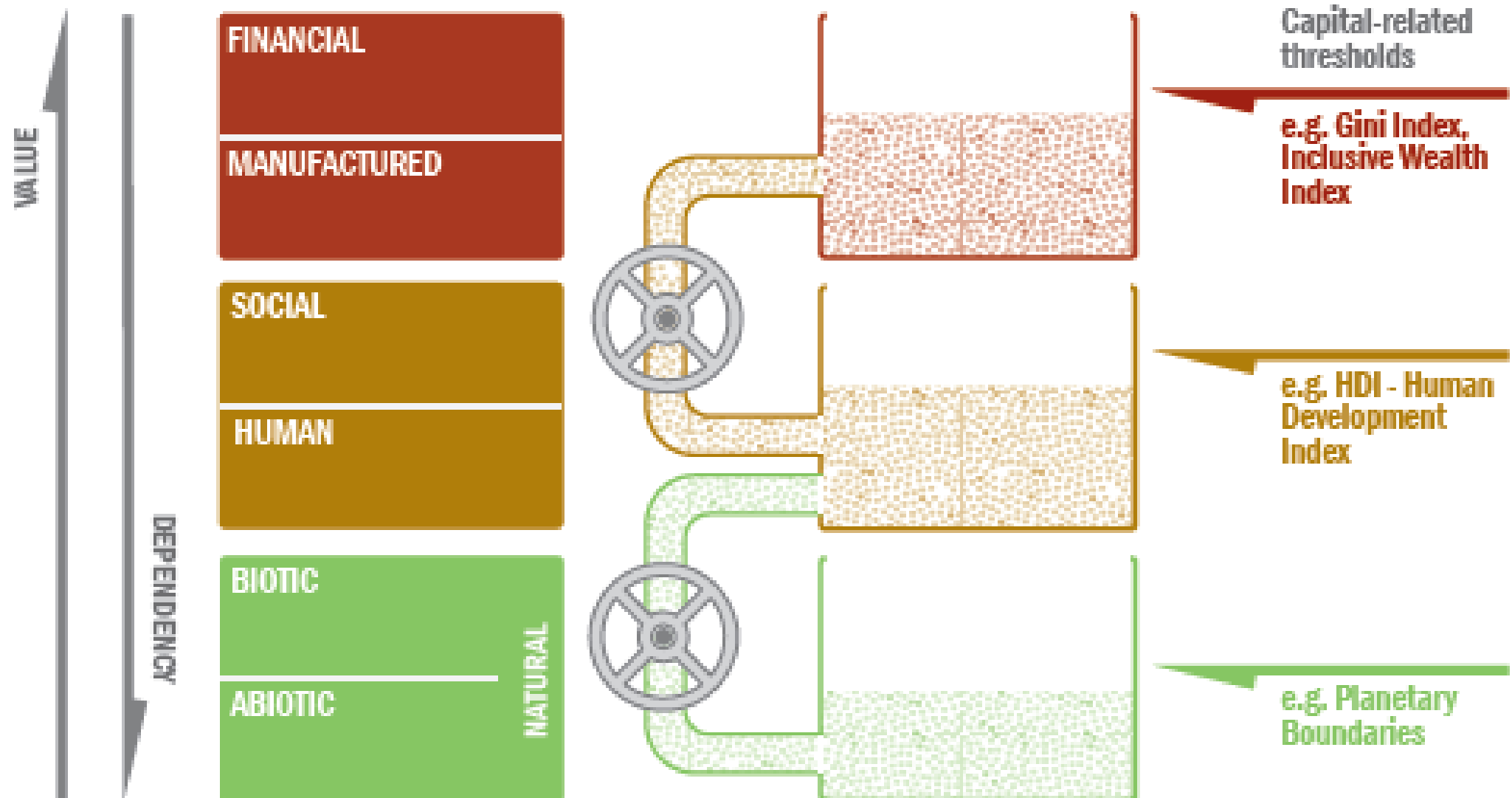


Task Force on climate-related financial disclosures established after COP21 seek to develop recommendations for voluntary climate-related financial disclosures

Overview of the Financial System



Whole systems approach with focus on financial performance and markets





TCFD

TASK FORCE ON CLIMATE-RELATED
FINANCIAL DISCLOSURES

Overview of the non-Financial System



Overview of the non-Financial System

