



New guidelines on reporting climate-related information

SUMMARY



ACCOMPANYING AND CONSISTENT

with the Non-Financial Reporting Directive.



SUPPLEMENT TO THE GENERAL GUIDELINES

on non-financial reporting published in 2017, which are still applicable.



BASED ON PROPOSALS

from Technical Expert Group on Sustainable Finance published in January 2019.



INTEGRATE THE RECOMMENDATIONS

of the FSB's Task Force on Climate-related Financial Disclosures (TCFD).



NOT LEGALLY BINDING

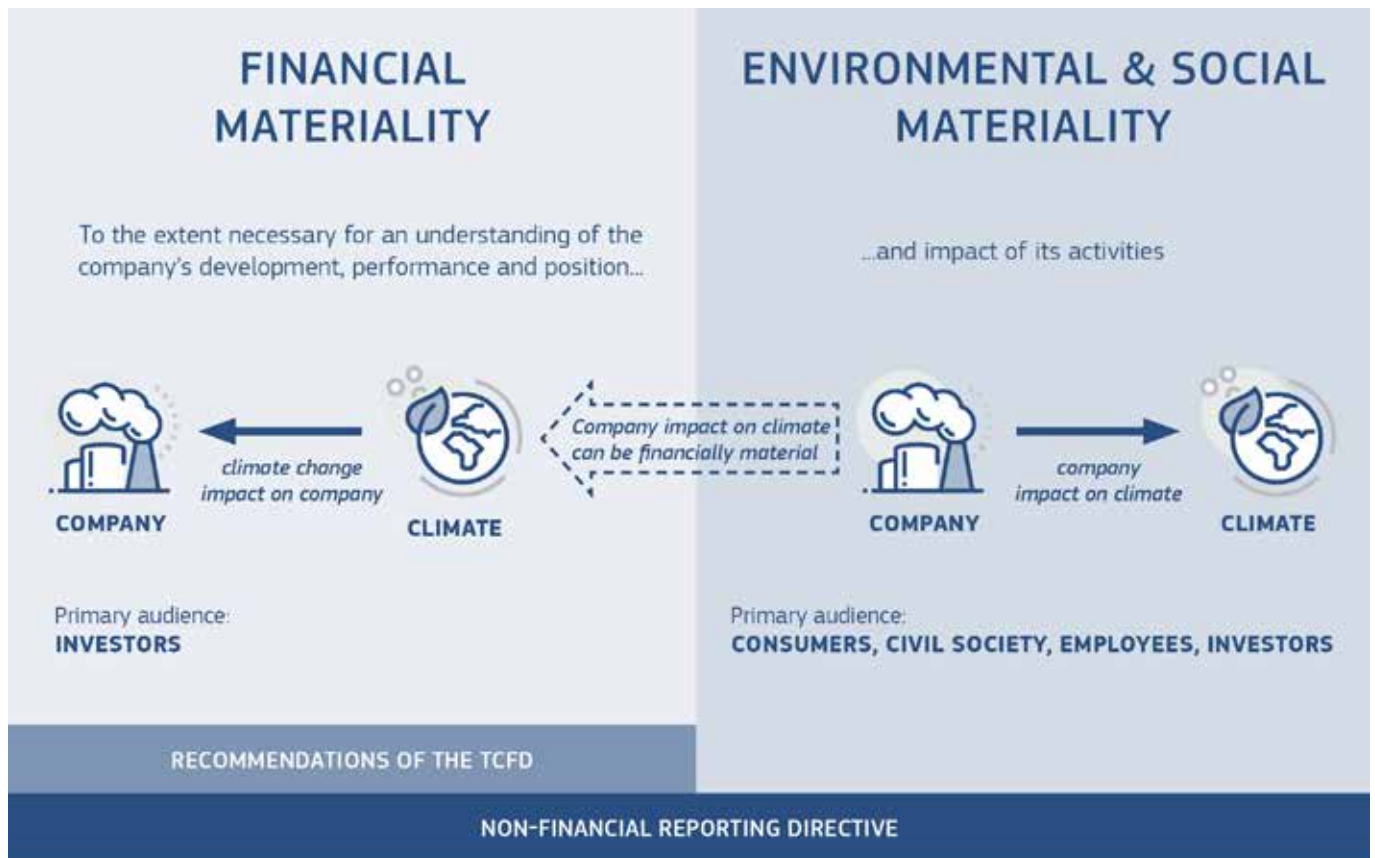
europa.eu/luc77TK

scan QR code to download
the Guidelines on reporting
climate-related information





This figure explains the double materiality perspective of the Non-Financial Reporting Directive in the context of reporting climate-related information



* Financial materiality is used here in the broad sense of affecting the value of the company, not just in the sense of affecting financial measures recognised in the financial statements.



This figure shows the relationship between climate-related risks and opportunities

