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ESG - EFRAG educational videos on draft European Sustainability Reporting Standards

Following the entry into force of the CSRD in January 2023, EFRAG has released a series of videos to educate stakeholders about ESRS.

On 3 March 2023, EFRAG (the European Financial Reporting Advisory Group) published a series of 20 educational videos about the first set of draft European Sustainability Reporting Standards (“ESRS”). This follows the entry into force of the Corporate Sustainability Reporting Directive (“CSRD”) [1] on 5 January 2023.

EFRAG submitted the first set of ESRS on 23 November 2022, in its capacity as technical advisor appointed by the EU Commission and entrusted with the preparation and drafting of standards which companies within scope of the CSRD will have to use in their reporting.

Once approved, the ESRS will be adopted by the EU Commission in the form of delegated acts (expected in June 2023), thus becoming a legally binding complement to the CSRD. The number of large undertakings and public-interest entities subject to mandatory non-financial reporting under the CSRD has increased from approximately 12,000 to over 50,000. EFRAG is now offering the large number of relevant stakeholders both brief overviews and longer educational sessions in the form of videos presented by experts from its Sustainability Reporting Technical Expert Group. Each video covers one of the ESRS.

[To watch the educational videos, click here](#).

Please, contact our experts to help you meet the challenges of the constantly evolving ESG framework.

[1] Directive (EU) 2022/2464 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU on corporate sustainability reporting.

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