



HELLENIC REPUBLIC
CAPITAL MARKET COMMISSION

DIRECTORATE OF LISTED COMPANIES

Athens, September 9, 2024

ANNOUNCEMENT

The European Commission issued on 07.08.2024, a set of Frequently Asked Questions (FAQs), which clarifies the interpretation of certain provisions on sustainability reporting introduced by the Corporate Sustainability Reporting Directive “CSRD” (Directive (EU) 2022/2464), regarding its scope, application dates, and exemptions.

More specifically, the FAQ include the following sections:

Section 1 - Glossary of relevant terms and applicable legislation

Section 2 - Overview of the sustainability reporting requirements introduced by the CSRD

Section 3 - FAQs on sustainability information to be reported under Articles 19a/29a of the Accounting Directive (individual and consolidated sustainability statement)

Section 4 - FAQs on sustainability information reported under Article 40a of the Accounting Directive

Section 5 - FAQs on the assurance of sustainability reporting

Section 6 - FAQs on key intangible resources

Section 7 - Additional FAQs on requirements for third-country undertakings

Section 8 – FAQ on SFDR

Through this set of FAQs, the European Commission intends to facilitate the compliance of stakeholders with the regulatory requirements in a cost-effective way and to ensure the usability and comparability of the reported information on sustainability. By providing greater clarity and certainty to companies, this set of FAQs contributes to the Commission's objective of reducing administrative burdens on undertakings associated with sustainability reporting. The European Commission may update these FAQs where appropriate.

The replies to the FAQs contained in this Announcement clarify the provisions already contained in the applicable legislation. They do not extend in any way the rights and obligations deriving from such legislation nor introduce any additional requirements. These FAQs are merely intended to assist undertakings in the implementation of the relevant legal provisions.

The full set of the FAQ can be found in the following link:

https://finance.ec.europa.eu/publications/frequently-asked-questions-implementation-eu-corporate-sustainability-reporting-rules_en

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