
**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

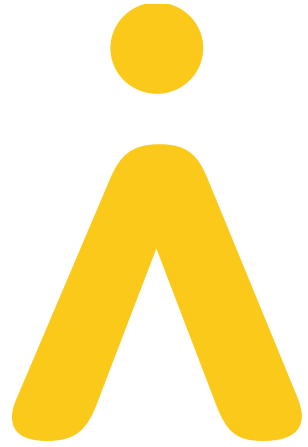
**UNCTAD-ISAR – WBCSD Workshop
Assurance on sustainability reports: current practices and
challenges**

Friday, 30 October 2020

Presented by

Eric Dugelay
Partner, Deloitte and Member of Sustainable Finance Group,
Accountancy Europe

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**ACCOUNTANCY
EUROPE.**

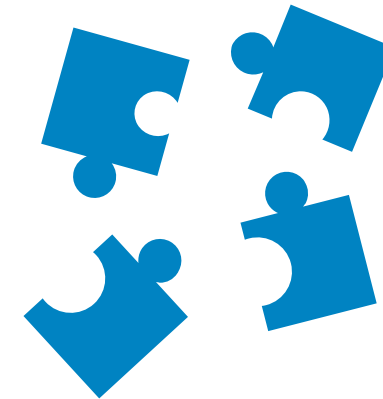
Current requirements in Europe under the NFRD

- Art. 19a (5) “Statutory auditors has to check whether the NFI statement has been provided”
- Art. 19a (6) Member State option – to have NFI statement verified by an independent assurance service provider

How Member States transposed the NFRD?

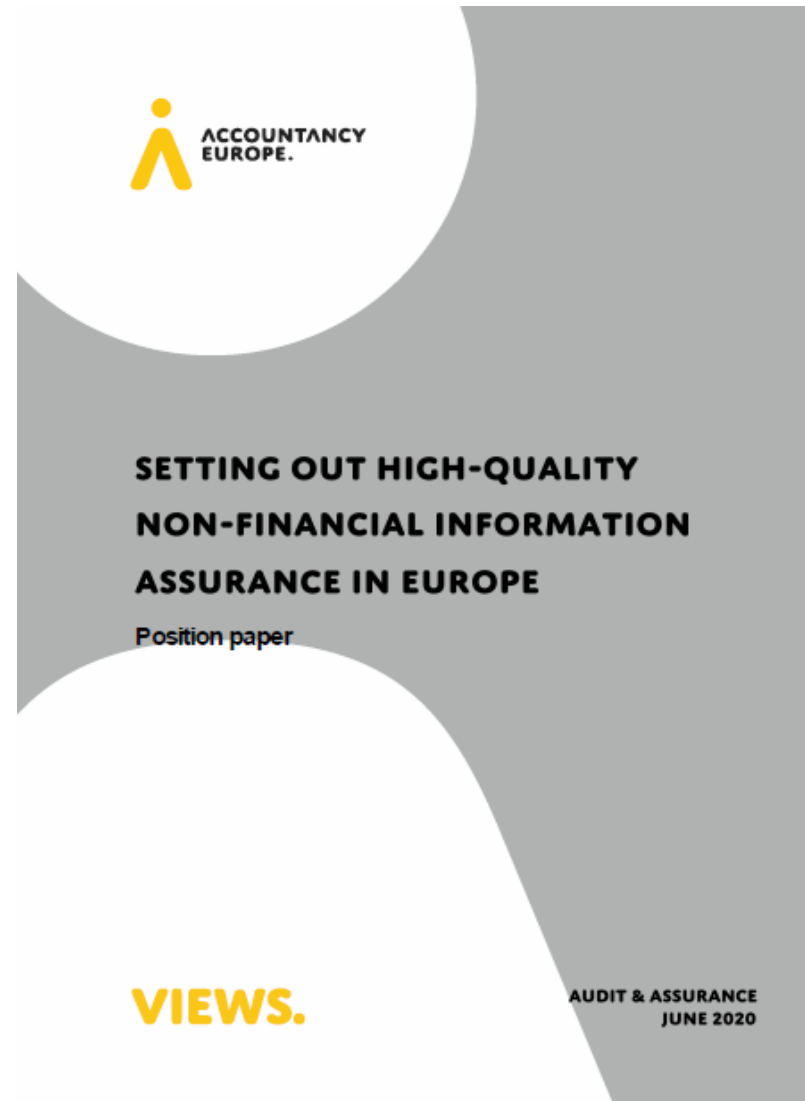


- 46% went for existence check
- 42% went for consistency check
- 12% went for assurance



(26 EU and EEA countries surveyed)

The EC has now launched the revision of the NFRD



**BECAUSE
QUESTIONS
COUNT.**