

Implementation of Directive 2014/95 / EU (CSR- Directive) in Denmark, Germany, Belgium, Finland, France, Netherlands, Austria, Sweden, United Kingdom



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| N a m e o f R e s o u r c e | Implementation of Directive 2014/95 / EU (CSR- Directive) in Denmark, Germany, Belgium, Finland, France, Netherlands, Austria, Sweden, United Kingdom |
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| D e s c r i p t i o n | <p>European Union law requires large companies to disclose certain information on the way they operate and manage social and environmental challenges. This helps investors, consumers, policy makers and other stakeholders to evaluate the non-financial performance of large companies and encourages these companies to develop a responsible approach to business. Directive 2014/95/EU (CSR Directive) lays down the rules on disclosure of non-financial and diversity information by large companies. This directive amends the accounting directive 2013/34/EU. Companies are required to include non-financial statements in their annual reports from 2018 onwards.</p> <p>The report analyses how the Directive 2014/95/EU is being implemented in Denmark, Germany, Belgium, Finland, France, the Netherlands, Austria, Sweden, and the United Kingdom.</p> |
| A v a i l a b i l i t y | DEU: https://www.isdc.ch/media/1378/e-2017-12-16-173-richtlinie-2014-95-gz.pdf |