

Communication from the European Commission. Guidelines on non-financial reporting (methodology for reporting non-financial information) (2017/C 215/01)



Name of Resource	Communication from the European Commission. Guidelines on non-financial reporting (methodology for reporting non-financial information) (2017/C 215/01)
Type	Guidance on policy / legislation implementation
Country / jurisdiction	European Union
Organization	European Commission
Initiative launch date	5 July 2017
Description	<p>The guidelines are supporting companies in fulfilling their reporting obligations under the EU non-financial disclosure requirements and will promote smart company reporting. The adoption of the guidelines supplements the already existing EU rules on non-financial reporting (Directive 2014/95/EU). Companies falling within its scope have to disclose relevant information on policies, risks and results in to regards environmental matters, social and employee-related aspects, as well as respect for human rights, anti-corruption and bribery issues, and diversity on the boards of directors.</p> <p>The guidelines reflect current best practices and the most recent developments, including lessons from the UN Sustainable Development Goals, the Paris Climate Agreement, the industry-led Task Force on climate-related financial disclosures set up by the Financial Stability Board, and the on-going work of the High-Level Group on Sustainable Finance established by the European Commission in the context of the Capital Markets Union initiative. The guidelines are voluntary and do not extend the scope of current rules in any way.</p>
Availability	BUL, ELL, ENG, EST, CES, DAN, DEU, FIN, FRA, HRV, HUN, ITA, LAV, LIT, MLT, NLD, POL, POT, RON, SLK, SLV, SPA, SWE: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52017XC0705(01)