

# SUSTAINABLE WATCH

## ESMA publishes a **public statement** about the “European common enforcement priorities for 2024 corporate reporting”

Main goal: establish the European common enforcement priorities for the 2024 annual financial reports of issuers admitted to trading on European Economic Area regulated markets.

ESMA urges the issuers, the auditors and the supervisory bodies to consider the topics and detailed recommendations included in the public statement when preparing, auditing and supervising the 2024 annual financial reports.

In terms of sustainability, the following points are analysed: the content of the reports drafted under the European Sustainability Reporting Standards, the structure and content of the sustainability declaration and the reports prepared under Article 8 of Regulation (EU) 2020/852.

