



Panel Questions

What would be the one key piece of advice you would give to preparers starting their ESEF project?

How do you expect the ESEF data will be used?

The European Commission has signalled that the ESEF requirement will be expanded to include tagging of new sustainability reporting requirements.

Can panellists give their reaction?

ESEF is a Europe-wide requirement with national approaches to implementation.

To what extent are you seeing the national approaches diverge?

Should the process of complying with ESEF get simpler for year 2 and if so, how?