



**FINANSTILSYNET**  
THE FINANCIAL SUPERVISORY  
AUTHORITY OF NORWAY

# Bærekraft - Forventede fremtidige rapporteringskrav

11.november 2019

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# EU's handlingsplan for bærekraftig finans



- Vri kapitalflyten i en mer bærekraftig retning.
- Få finanssektoren til i større grad å ta miljø og klimarisiko- hensyn i sine beslutninger.
- Øke gjennomsiktighet og få det langsiktige perspektivet bedre inn i investeringer.

# Gjeldende EU-direktiv

29.6.2013 EN Official Journal of the European Union L 182/19

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DIRECTIVES

DIRECTIVE 2013/34/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the annual financial statements of undertakings of certain types of undertakings

15.11.2014 EN Official Journal of the European Union L 330/1

I  
(Legislative acts)

DIRECTIVES

DIRECTIVE 2014/95/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 22 October 2014  
amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups

# Non-Financial Reporting Directive (NFRD)

*(Directive 2014/95/EU)*

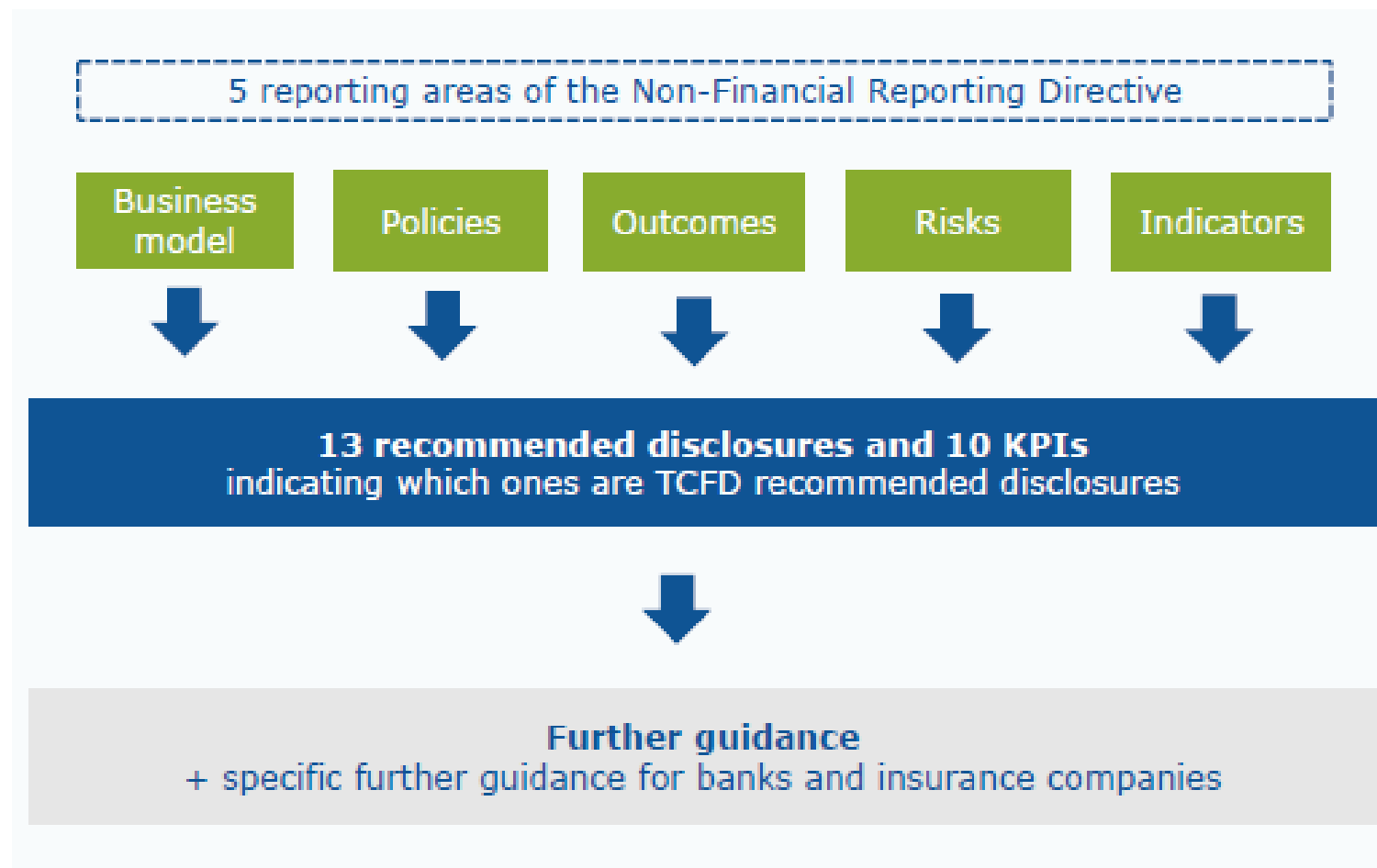
## 4 issues

- Environment
- Social & employee
- Human rights
- Bribery & corruption

## 5 areas

- Business model
- Policies and due diligence
- Outcomes
- Risks and risk management
- KPIs

# Ikke-bindende veiledninger



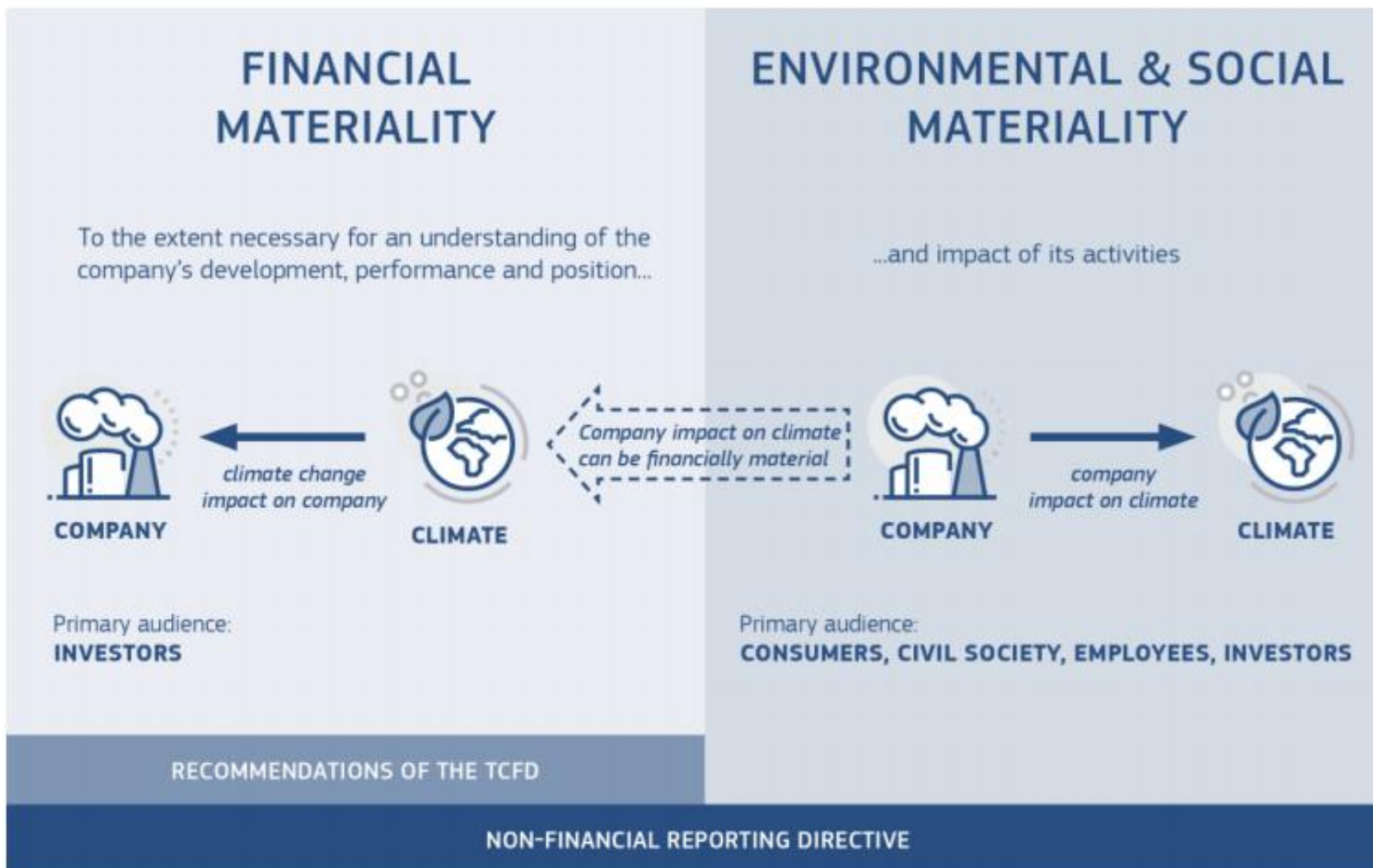
## Guidelines on non-financial reporting

(2017/C 215/01)

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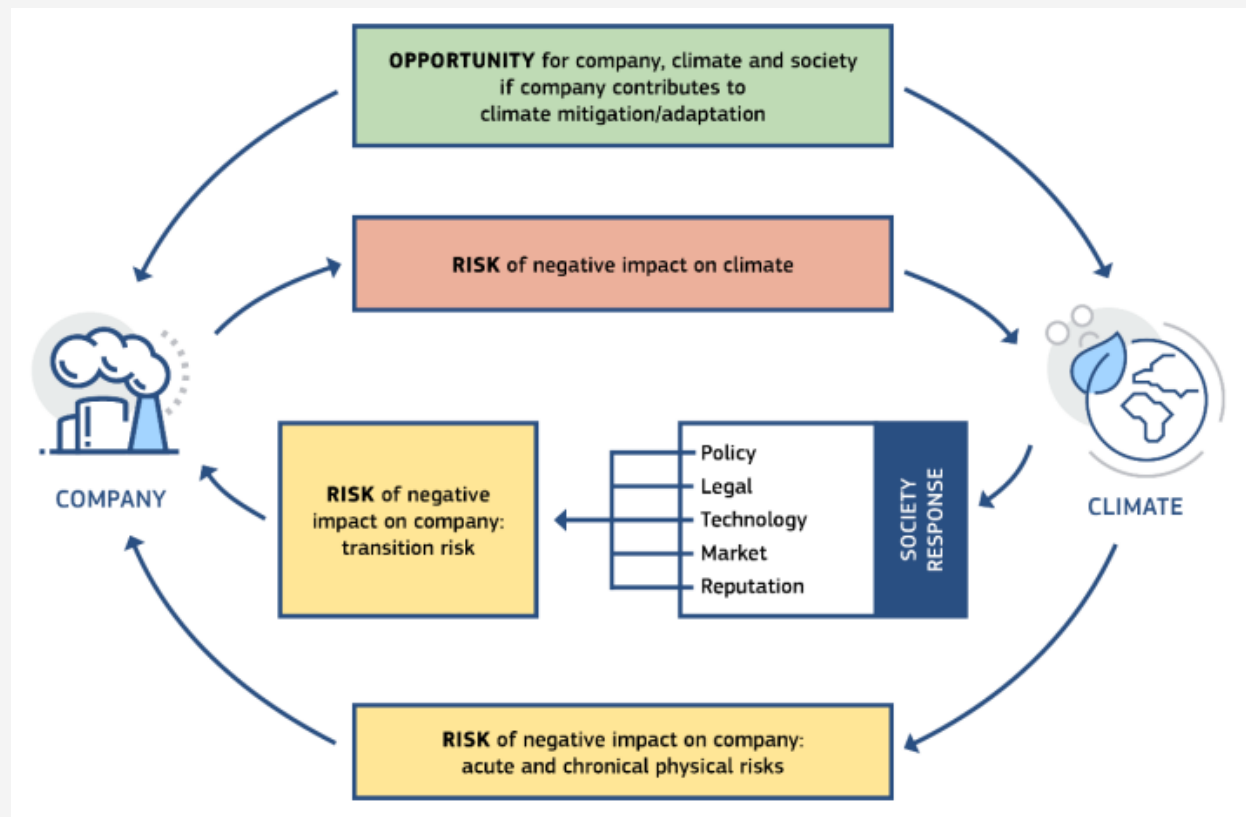
## Supplement on reporting climate-related information

# Dobbel vesentlighetsvurdering



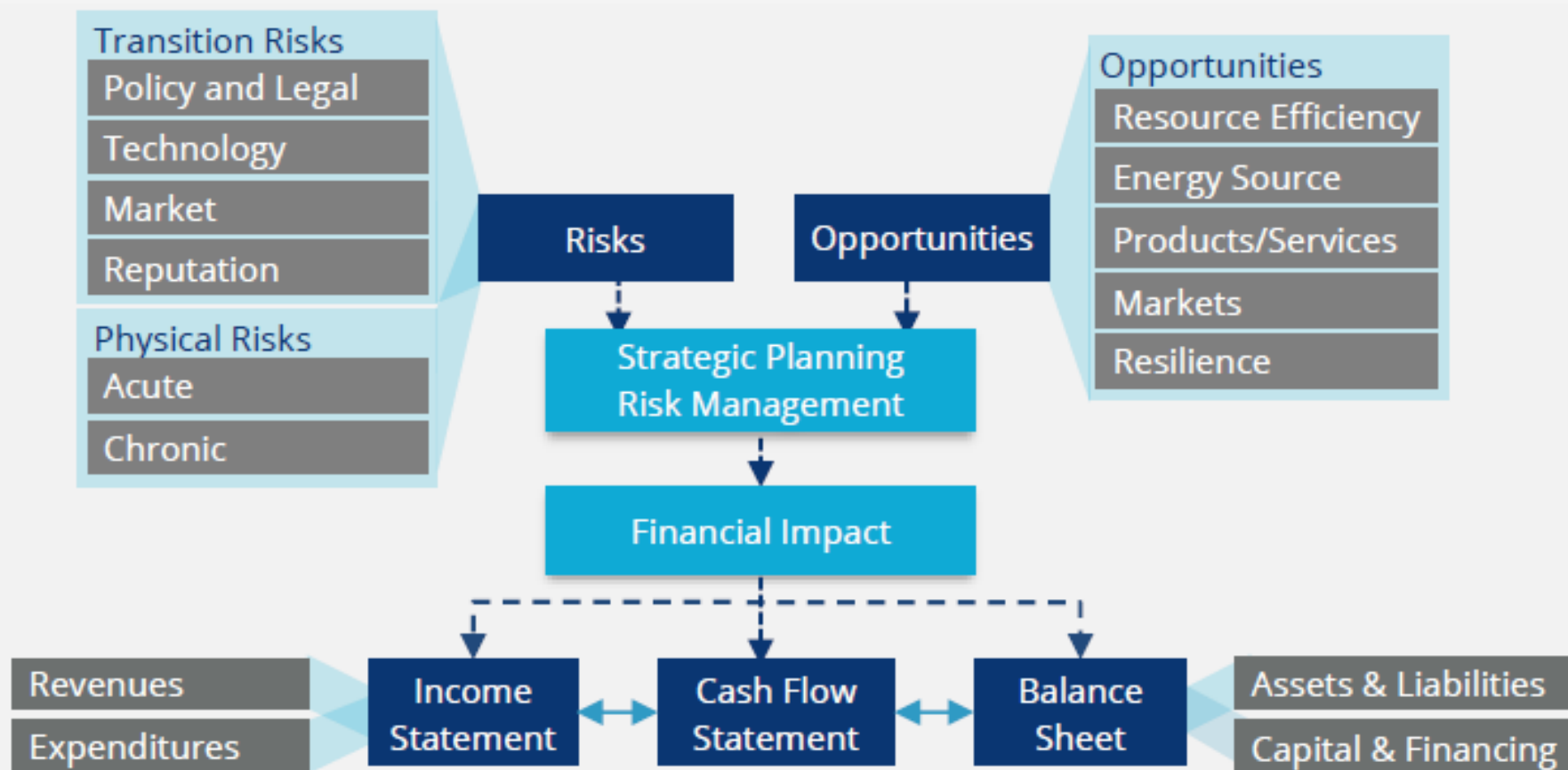
# Vurderinger ved indentifisering og rapportering

- To ulike risikoperspektiver:
  - *Risks of negative impacts on the climate*
  - *Risk of negative impact on the company*
- Avhengighet av naturressurser og humankapital
- Fremtidig muligheter



# Rammeverk for rapportering av klimarisiko

## Task Force on Climate-related Financial Disclosures







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**Takk for oppmerksomheten**