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### New standards require planning, policies, and procedures

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By Gerry Zack, CCEP, CFE, CIA

On July 31, the European Commission adopted the first set of rules under the European Sustainability Reporting Standards (ESRS).<sup>[1]</sup> The ESRS is an important follow-up to the adoption of the Corporate Sustainability Reporting Directive (CSRD) in January by the European Union (EU). CSRD requires EU and non-EU companies with activities in the EU to file annual sustainability reports. EU companies—including EU subsidiaries of non-EU companies—will file reports prepared in accordance with ESRS.

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