

# PRESENTATION

ERIK BREEN

**INTEGRATED REPORTING  
COMMITTEE (IRC)  
OF SOUTH AFRICA**

**ANNUAL CONFERENCE**

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**#IRCSAConf22**

# 6 REPORTING TRENDS IN EUROPE

- EU REINFORCES DOUBLE MATERIALITY
- EU SETS AN INTERACTIVE LEGAL FRAMEWORK
- EU WIDENS SCOPE OF MANDATORY SUSTAINABILITY REPORTING
- EU BECOMES MORE PRESCRIPTIVE ON SUSTAINABILITY REPORTING
- FOCUS ON FIGHTING GREEN-WASHING AND RAINBOW-WASHING
- FOCUS ON IMPROVING SUSTAINABILITY DATA QUALITY