

EFRAG Rapporto di sostenibilità (basato su VSME)

2025



Informazioni sul documento

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Tutte le informazioni divulgate si riferiscono al periodo di riferimento sopra indicato, salvo diversa indicazione.

Introduzione

Informazioni su EFRAG:

L'EFRAG è il consulente tecnico della Commissione europea in materia di rendicontazione aziendale. Per quanto riguarda la rendicontazione finanziaria, l'EFRAG fornisce consulenza sull'applicazione degli IFRS (Standard Contabili Europei) nell'UE, a beneficio del bene pubblico europeo; in materia di rendicontazione di sostenibilità, l'EFRAG fornisce consulenza tecnica alla Commissione europea sotto forma di bozze di Standard Europei di Rendicontazione di Sostenibilità (ESRS) e di Standard Volontaria di Rendicontazione di Sostenibilità per le PMI (VSME), attraverso un rigoroso processo di due diligence, e supporta l'efficace implementazione sia degli ESRS che del VSME. L'EFRAG apporta la prospettiva europea al contesto internazionale della definizione degli standard di rendicontazione aziendale.

EFRAG è un'associazione privata fondata nel 2001 per servire l'interesse pubblico europeo. Le sue organizzazioni membri sono organizzazioni europee di portatori di interesse, organizzazioni nazionali e organizzazioni della società civile.

L'EFRAG ha una struttura di governance a più livelli, in cui i Consigli di rendicontazione dell'EFRAG e i Gruppi di esperti tecnici (TEG) dell'EFRAG lavorano sulle attività tecniche. Questi organi sono governati e supervisionati dal Consiglio di amministrazione dell'EFRAG, che a sua volta risponde all'Assemblea generale dell'EFRAG. Ulteriori informazioni sono disponibili nel documento C1 - Strategia: Modello di business e sostenibilità - Iniziative correlate.

Informazioni su questo rapporto:

La presente relazione rappresenta la prima relazione sulla sostenibilità di EFRAG ed è stata redatta in conformità allo standard VSME. EFRAG ha sviluppato lo standard VSME su mandato della Commissione europea nell'ambito del pacchetto di aiuti per le PMI del 2023 (Azione 14). Il parere tecnico di EFRAG sullo standard VSME è stato adottato come raccomandazione europea il 30 luglio 2025.

Al fine di supportare le PMI, EFRAG ha sviluppato l'Ecosistema VSME, che comprende il Modello Digitale VSME e il Convertitore. Questi strumenti, così come altri materiali di supporto in formati interattivi, sono disponibili gratuitamente sull'EFRAG [Knowledge Hub](#). EFRAG ha redatto il presente rapporto utilizzando il Modello Digitale VSME e il Convertitore, applicando una formattazione aggiuntiva per migliorarne la leggibilità da parte degli stakeholder esterni.

La presente relazione è stata redatta su base individuale e secondo l'Opzione B (Moduli Base e Completi). Trattandosi di una specifica tipologia di organizzazione europea senza scopo di lucro (AISBL), i dati forniti per alcune informative (anche in relazione alla strategia e al modello di business) sono stati adattati per riflettere le attività principali di EFRAG. Inoltre, le reazioni negative ad alcune delle informative vanno considerate in questo contesto.

Con questo rapporto, EFRAG intende fornire una comunicazione trasparente ai propri stakeholder in merito all'approccio di EFRAG alla sostenibilità, inclusa la strategia, le attività chiave svolte nell'ultimo anno e le iniziative future. EFRAG desidera inoltre offrire un esempio di applicazione dello standard VSME a un'associazione europea senza scopo di lucro.

Attraverso questo rapporto, EFRAG intende dimostrare come le tematiche ambientali, sociali e di governance (ESG) siano integrate nelle sue attività principali. Essendo il primo anno di pubblicazione del rapporto, EFRAG riconosce e ha sperimentato le difficoltà incontrate da molte PMI nel processo di raccolta dati.

Una sfida specifica riguarda la misurazione dei parametri ambientali, poiché, come molte altre PMI, EFRAG opera in un edificio condiviso e non ha alcun controllo su parametri quali il consumo di gas, il prelievo di acqua o i rifiuti prodotti dagli altri inquilini. A seguito di questa prima rendicontazione, EFRAG valuterà come rafforzare il proprio approccio introducendo metodologie di misurazione diretta e collaborando con l'amministratore dell'edificio per comprendere meglio gli impatti e individuare opportunità di riduzione. Ciò faciliterà gli sforzi di EFRAG nel monitorare il proprio impatto sui cambiamenti climatici, sull'acqua e sulla produzione di rifiuti, nonché nell'individuare azioni di mitigazione laddove possibile e nell'implementare ulteriori pratiche, politiche o iniziative future pertinenti.

Il rapporto illustra come i dipendenti di EFRAG siano essenziali per il raggiungimento della sua leadership di pensiero nel reporting aziendale. Ciò si riflette in diverse politiche e pratiche descritte nel rapporto. I parametri di EFRAG relativi alla propria forza lavoro sono particolarmente rilevanti, in quanto testimoniano il forte impegno dell'organizzazione nel fornire un ambiente di lavoro positivo e un clima sereno ai propri dipendenti. Questo impegno si manifesta in ambiti quali la diversità, l'inclusione e l'equilibrio tra vita professionale e privata.

Questo rapporto illustra inoltre come i principi di buona governance e di condotta aziendale responsabile siano integrati nella strategia e nel modus operandi di EFRAG. Infatti, la struttura di governance e le solide procedure di due diligence di EFRAG sono al centro delle sue attività di definizione degli standard.

La presente relazione non è stata sottoposta a verifica.

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[B01.000] - Informazioni generali - Base per la preparazione

Base di preparazione (solo modulo base o modulo base e completo)

Opzione B (Modulo base e modulo completo)

Base per la segnalazione (consolidata o individuale)

Rapporto di sostenibilità redatto su base individuale

La relazione contiene informazioni relative al periodo di riferimento precedente che rimangono invariate

NO

Elenco delle informazioni omesse considerate classificate o sensibili

Nessuno

Impegni forma giuridica

altro (specificare la forma giuridica nella riga sottostante)

Forma giuridica di altra impresa

AISBL - Associazione internazionale senza scopo di lucro

Codici di classificazione settoriale NACE

NACE N - 70.20 Attività di consulenza aziendale e di gestione

Dimensione dello stato patrimoniale (totale attivo)

€9.007.246,23

Fatturato

€16.715.700,80 ^[1]

Numero di dipendenti

59,00

Metodologia di conteggio dei dipendenti

Al termine del periodo di riferimento

Tipo di numero di dipendenti

Numero di dipendenti

Paese in cui si svolgono le principali attività e dove si trovano le principali risorse.

Belgio

[1]

Le entrate di EFRAG provengono dai contributi e dalle sovvenzioni delle organizzazioni membri.

[B01.200] - Informazioni generali - Elenco dei siti

Identificativo del sito	2025-01-01 – 2025-12-31				
	Indirizzo del sito	Codice postale del sito	Città del sito	Paese del sito	Posizione GPS del sito
1	Square de Meeus 35	1000	Bruxelles	Belgio	50,8405341,4,3696577

[B02.000] - Informazioni generali - Pratiche, politiche e/o iniziative future per la transizione verso un'economia più sostenibile

Le problematiche di sostenibilità affrontate attraverso la pratica, le politiche e/o le iniziative future.

Cambiamento climatico
Risorse idriche e marine
Economia circolare
Forza lavoro propria
Condotta aziendale

La prassi, la politica e/o le iniziative future sono disponibili al pubblico.

SÌ

L'impresa ha fissato un obiettivo che è correlato a una politica

NO

[C02.000] - General information - Description of practices, policies and/or future initiatives for transitioning towards a more sustainable economy

Description of practices, policies and/or future initiatives

The following disclosure outlines EFRAG’s current practices, policies and future initiatives for the following issues (B2):

• *Climate change* • *Pollution* • *Water and Marine Resources* • *Circular Economy* • *Own Workforce* • *Business Conduct*

We are conscious about the environment and our impact on it (Climate Change, Water, Circular Economy). Therefore we:

- Prioritise structural measures
 - Strive to operate in energy-efficient, low-emission office spaces and incentivise environmentally preferable commuting (e.g. e-bike, public transport support, remote work possibility including from abroad).
 - Favour energy-efficient and renewable energy-powered server and cloud solutions.
 - Defined a Travel policy to reduce the environmental impact of employee travel.
- Reduce resource consumption at source (energy & materials)
 - Invest in digital systems to reduce paper consumption (e.g. digital business cards, printers accessible only through working badges).
 - Purchase office supplies made from recycled or certified materials (e.g. FSC, PEFC, EcoLabel).
 - Provide drinkable tap water using built-in filters to reduce plastic bottle use.
- Promote circularity and waste reduction
 - Return old IT equipment to suppliers for reuse, repair or responsible disposal.
 - Collect printer cartridges in dedicated bins and return them for recycling.
 - Encourage black-and-white printing and use printers with low-ink detection to minimise waste.
 - Provide an office kitchen with reusable kitchenware to avoid single-use items.
 - Favour wired devices (e.g. headphones, mice) to reduce battery waste.
- Encourage sustainable everyday behaviours
 - Use catering services offering locally sourced vegetarian and vegan food.
 - Have dedicated in-office collection points for e-waste and batteries.

As this is our first year of reporting, we are strengthening our approach and plan to introduce the following measures:

- Improve measurement methodologies for environmental metrics to better understand impacts and identify reduction opportunities.
- Strengthen engagement with suppliers, in particular the building administrator, to identify and implement impact reduction measures.
- Obtain a dedicated parking place equipped with electric vehicle charging.
- Establish an annual “data cleaning day” to improve our office’s energy efficiency and reduce energy use.

We provide a good working environment and spirit to EFRAG’s employees:

- We have a **Human Resources Policy** that covers:
 - Recruitment: promoting diversity among our workers, by rejecting all forms of discrimination and by giving equal chance for employment to candidates with various backgrounds and origins, independently of the gender.
 - Annual performance reviews process.
 - Remuneration: defining the salary and benefits policy, including health insurance and pension.

- Work-life balance measures such as teleworking policy including working from abroad. This provides flexible working hours, remote work options and family-friendly practices to support employees in reaching work-life balance.
- **Health and safety:**
 - health and safety training provided to employees
 - reviewing Emergency Preparedness Plans, such as evacuation routes, communication protocols and fire drills
 - a third-party, Mensura, is engaged as an external services provider for prevention and protection at work. This is to comply with the Belgian health and safety, including wellbeing, regulation.
- Support **employee training and development** by:
 - delivering induction and onboarding programmes for new recruits.
 - offering internal training to EFRAG employees on sustainability and financial reporting matters.
 - facilitate external qualifications such as CFA, ACCA, CPA, GRI.

We have further plans to develop the following policies (Own Workforce):

- Designate an employee responsible for occupational health and safety.
- Formalise training programmes (for example, internal training through Educational week or modules) on identified needs.
- Develop and formalise the complaints handling mechanism for employee-related matters leveraging from the existing practices (for example, the DEI champions already in place).

We organise our work with integrity and transparency (business conduct), as such we:

- Defined a [Mission statement](#).
- Adopted a [due process](#) to ensure transparent, independent, and evidence-based standard-setting for financial and sustainability reporting (ESRS) and report on an annual basis to the EFRAG General Assembly and publish this report on our website. The EFRAG Administrative Board is responsible for EFRAG's due process and the due process oversight of all EFRAG's technical bodies and is assisted in this role by the Due Process Committee. Due process procedures for [Financial Reporting](#) and [Sustainability Reporting](#) are approved by the General Assembly. In addition we defined a [Field Work Policy](#) for the Financial Reporting pillar.
- Adopted [Internal Rules](#) that define the organization's governance bodies, its working rules and procedures, approved by the EFRAG General Assembly. In addition, we defined a [Conflict of interest policy](#), and as well a [Policy for Approval by Written Procedure](#) by the EFRAG FRB.
- Stimulated gender diversity within the [governance bodies](#).
- Adopted a [Privacy policy](#).
- Adopted a [Policy on EFRAG Public Transparency register](#).

We have further plans to introduce (Business Conduct) in 2026:

- A Code of conduct, leveraging on the already existing policies
- AI and cyber security training to avoid phishing and cyber attacks

Across environmental, social and business conduct issues for 2026 we will formalise the EFRAG Sustainability Policy (including health and safety and well-being) based on the work of a cross-functions internal working group. The policy will leverage on the practices described above and will be adopted by the EFRAG Administrative Board.

”

Most senior level within its employees that is accountable for policies

“

The EFRAG Administrative Board holds the responsibility for policy adoption. The EFRAG CEO and EFRAG SR TEG and FR TEG Chairs hold the responsibility for policy implementation.

”

[B03.000] - Environment - Total Energy Consumption

Total energy consumption

111.35 MWh ^[2]

[B03.200] - Environment - Estimated Greenhouse Gas Emissions

	2025-01-01 – 2025-12-31
	tCO ₂ e
	Currently stated
Gross Scope 1 greenhouse gas emissions	0.00
Gross location-based Scope 2 greenhouse gas emissions	20.00
Total (gross) location-based Scope 1 and Scope 2 GHG emissions	20.00

[B03.300] - Environment - Greenhouse Gas Emissions intensity

Location-based Scope 1 and Scope 2 Greenhouse Gas Emissions intensity

0.0000012 tCO₂e per €

^[2] Energy consumption comprises electricity invoiced directly to EFRAG and a proportion of total building gas consumption, allocated based on EFRAG's contractual cost share (11.18%).

[B06.000] - Environment - Water Withdrawal

Total amount of water withdrawn from all sites

308.34 m³ [3]

Amount of water withdrawn at sites located in areas of high water-stress

0.00 m³ [4]

[B07.000] - Environment - Description of circular economy principles

Undertaking applies circular economy principles

YES

Description of how circular economy principles are applied

“

Refurbishment of company computers and other IT equipment
Reduction of single use cutlery through provided kitchen utensils to enhance reusability of products and ensure minimisation of waste
Collecting and recycling of 'municipal' waste

”

[B07.100] - Environment - Breakdown of waste by type [5]

Type of waste	2025-01-01 – 2025-12-31		
	kg		
	Waste diverted to recycle or reuse (mass)	Waste directed to disposal (mass)	Total waste recycled, reused and directed to disposal (mass)
08 03 17 - Hazardous - Waste printing toner containing hazardous substances	1.25	0.00	1.25
15 01 01 - Non-Hazardous - Paper and cardboard packaging	2,440.15	0.00	2,440.15
15 01 02 - Non-Hazardous - Plastic packaging	5.87	0.00	5.87
15 01 06 - Non-Hazardous - Mixed packaging	258.26	0.00	258.26
15 01 07 - Non-Hazardous - Glass packaging	153.04	0.00	153.04
16 02 13 - Hazardous - Discarded equipment containing hazardous components (3) other than those mentioned in 16 02 09 to 16 02 12	19.01	0.00	19.01
16 05 04 - Hazardous - Gases in pressure containers (including halons) containing hazardous substances	0.15	0.00	0.15
17 04 05 - Non-Hazardous - Iron and steel	40.25	0.00	40.25
20 01 08 - Non-Hazardous - Biodegradable kitchen and canteen waste	397.13	0.00	397.13
20 01 21 - Hazardous - Fluorescent tubes and other mercury-containing waste	3.04	0.00	3.04
20 01 35 - Hazardous - Discarded electrical and electronic equipment other than those mentioned in 20 01 21 and 20 01 23 containing hazardous components (3)	118.51	0.00	118.51
20 01 38 - Non-Hazardous - Wood other than that mentioned in 20 01 37	78.26	0.00	78.26
20 01 39 - Non-Hazardous - Plastics	39.80	0.00	39.80
20 03 01 - Non-Hazardous - Mixed municipal waste	540.83	0.00	540.83
20 03 07 - Non-Hazardous - Bulky waste	38.57	0.00	38.57

[B07.200] - Environment - Total Hazardous and Non-Hazardous waste

Total Hazardous waste generated (mass)

141.96 kg ^[5]

Total Non-Hazardous waste generated (mass)

3,992.16 kg ^[5]

Total waste generated (mass)

4,134.12 kg ^[5]

[3] Water is based on a proportion of total water withdrawal of the building, allocated based on EFRAG's contractual cost share (11.18%).

[4] According to the **Water Exploitation Index plus (WEI+)**, EFRAG is not located in an area of high-water stress.

[5] Waste is based on a proportion of total waste management of the building, allocated based on EFRAG's contractual cost share (11.18%). This figure seems excessive, especially for hazardous waste and paper. EFRAG has no control over waste generated by other tenants. EFRAG will assess whether a direct measurement of the waste it generates can be implemented in 2026.

[B08.000] - Social - Workforce - General characteristics: type of contract

Number of permanent contract employees

49.00

Number of temporary contract employees

10.00

[B08.100] - Social - Workforce - General characteristics: gender

Number of male employees

27.00

Number of female employees

32.00

Number of other gender employees

0.00

Number of non-reported gender employees

0.00

[B08.200] - Social - Workforce - General characteristics: country of employment

Country of employment contract	2025-01-01 – 2025-12-31
	Number of employees for country of employment contract
Belgium	54.00
Germany	2.00
Spain	1.00
France	1.00
Portugal	1.00

[B08.300] - Social - Workforce - General characteristics: turnover rate

Employee turnover rate

12.70 %

[B09.000] - Social - Workforce - Health and safety

Number of recordable work related accidents in the reporting period

0.00

Rate of recordable work related accidents in the reporting period

0.00

Number of fatalities as a result of work-related injuries and work-related ill health

0.00

[B10.000] - Social - Workforce - Remuneration, collective bargaining and training

Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement

YES

Percentage gap in pay between female and male employees

9.78 %^[6]

Percentage of employees covered by collective bargaining agreements

91.53 %^[7]

Average number of annual training hours per male employee

20.00

Average number of annual training hours per female employee

45.00

Average number of annual training hours per other gender employee

0.00

Average number of annual training hours per non-reported gender employee

0.00

^[6] Even though this is only required for undertakings with more than 150 employees, EFRAG discloses the unadjusted gender pay gap in the interest of full transparency. This figure reflects the differing proportions of men and women across various roles, with a higher proportion of men in management positions.

^[7] 91.53% of EFRAG's employees are covered by a collective bargaining agreement which takes the form of Commission Paritaire (CP) 337. All organisations in Belgium according to national law have to be part of a CP, for EFRAG is the CP 337 - Commission paritaire

auxiliaire non-marchand.

[C01.000] - General information - Strategy: Business Model and Sustainability – Related Initiatives

Description of significant groups of products and/or services offered

“

EFRAG’s mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to progress in corporate reporting.

EFRAG’s activities are organised in two pillars:

- A Financial Reporting Pillar: influencing the development of IFRS Accounting Standards from a European perspective and how they contribute to the efficiency of capital markets, and providing endorsement advice on (amendments to) IFRS Accounting Standards to the European Commission.
- Secondly, a Sustainability Reporting Pillar: developing draft European Sustainability Reporting Standards (ESRS) and the Voluntary Sustainability Reporting Standard for SMEs (VSME), and related amendments for the European Commission and providing implementation support for ESRS and the VSME Standard through the development of supporting materials and tools, such as the EFRAG Knowledge Hub.

”

Description of significant market(s) the undertaking operates in

“

EFRAG operates in the European corporate reporting and standard-setting market, engaging with a broad range of stakeholders including public bodies, businesses, regulatory bodies, standard-setters, and professional networks.

In both the Financial Reporting Pillar and the Sustainability Reporting Pillar, EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard-setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership.

”

Description of main business relationships (e.g. key suppliers, customers distribution channels)

“

EFRAG is committed to a transparent and inclusive due process, ensuring all stakeholders have the opportunity to contribute. This commitment is achieved through public technical discussions, open consultation processes, field tests, and the comprehensive publication of relevant documents. A rigorous and transparent due process is fundamental to the long-term credibility and independence of EFRAG's standard-setting activities.

EFRAG Reporting TEG establishes Working Groups (expert working groups, advisory panels and communities) to support its work in order to obtain advice from experts on a particular area or aspect of corporate reporting.

”

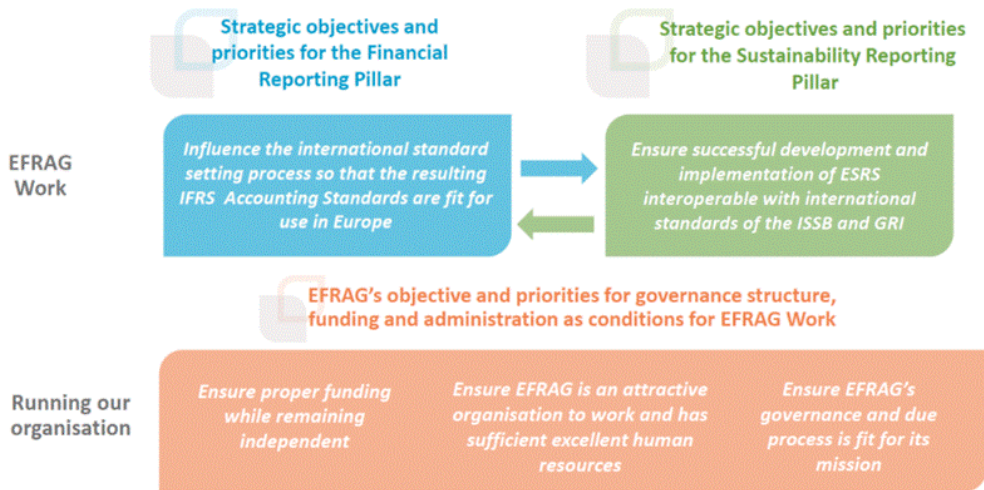
Description of key elements of strategy that relates to or affects sustainability issues

EFRAG's 2024-2027 Strategy outlines specific goals and objectives to be achieved in the next four years and serves as a roadmap for EFRAG to navigate through the challenging and rapidly changing environment. This Strategy will, among other things, guide and help EFRAG in identifying priorities, deciding on how to use its resources efficiently, and making informed decisions. It will also help all those working with EFRAG (i.e., EFRAG Member Organisations, working groups, staff, etc) understand what EFRAG wants to achieve and, consequently, align efforts towards common targets and goals.

The EFRAG 2024-2027 Strategy is divided into two main areas:

- Strategic objectives and priorities related to EFRAG's technical work and advice to the European Commission, which encompasses a financial reporting and sustainability reporting pillar.
- Objectives and priorities related to EFRAG's governance structure, funding and administration as conditions for EFRAG's technical work and advice to the European. These will help in ensuring that future IFRS Accounting Standards are endorsed and European Sustainability Reporting Standards (ESRS) are developed using an inclusive and rigorous due process and that EFRAG is an attractive organisation to work for now and in the future.

These goals and objectives are particularly important so that EFRAG can effectively manage the aftermath of its governance reform, which integrated the sustainability reporting pillar into the EFRAG governance structure.



[C05.000] - Social - Additional (general) workforce characteristics

Female-to-male ratio at management level for the reporting period

0.71

Total number of self-employed workers without personnel that are working exclusively for the undertaking

0.00 ^[8]

Total number of temporary-workers provided by undertakings primarily engaged in employment activities

0.00

^[8] EFRAG did not have self-employed workers without personnel that were working exclusively for EFRAG. However, EFRAG had in 2025 22 self-employed workers with a contract with a range of 50-80% FTE and a range of duration between 2 and 12 months. These self-employed workers were pilot experts in the context of EFRAG's pilot grant received by the European Parliament.

[C06.000] - Social - Additional own workforce information - Human rights policies and processes

Undertaking has a code of conduct or human rights policy for its own workforce

NO

Undertaking has a complaint handling mechanism for its own workforce

NO

[C07.000] - Social - Severe negative human rights incidents

Undertaking has confirmed human rights incidents in its own workforce

NO

Undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users

NO

[C08.100] - Governance - Exclusion from EU benchmarks

Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement

NO

[C09.000] - Governance - Gender diversity ratio in the governance body

Rapporto di diversità di genere negli organi di governo

0.25



L'EFRAG è finanziato dall'Unione europea attraverso il Programma per il mercato unico, al quale partecipano i paesi SEE-EFTA (Norvegia, Islanda e Liechtenstein), nonché il Kosovo.

Le opinioni espresse sono tuttavia esclusivamente quelle dell'autore/degli autori e non riflettono necessariamente quelle dell'Unione europea, della Commissione europea o dei paesi partecipanti al Programma del mercato unico. Né l'Unione europea, né la Commissione europea, né i paesi partecipanti al Programma del mercato unico possono essere ritenuti responsabili per tali opinioni.

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