



## **Stellungnahme zum EFRAG-Diskussionspapier zur Konnektivität der Finanz- und der Nachhaltigkeitsberichterstattung**

Die WPK hat am 22. Juni 2026 gegenüber der European Financial Reporting Advisory Group (EFRAG) zu deren Diskussionspapier zur Konnektivität der Finanz- und der Nachhaltigkeitsberichterstattung (Connectivity of Financial and Sustainability Reporting) wie nachfolgend wiedergegeben Stellung genommen.

WPK welcomes the general objective of the project. Enhancing connectivity between financial and sustainability reporting may have positive effects both for the users and the preparers of the information.

However, the connectivity project does not appear to be appropriate at this time. Preparers in Germany are currently focusing on the implementation of the requirements of the CSRD and the expected German CSRD Implementation Act. In general, sustainability reporting according to the ESRS is still in its early stages on a voluntary basis and with the ESRS still being subject to amendments. In our view, it is absolutely necessary to first observe how sustainability reporting, including its connectivity with financial reporting, develops in practice (before considering further conceptual work or additional guidelines on connectivity).

Furthermore, it should be taken into account that the intended improvement in connectivity should aim to considerably simplify reporting for the preparers and to support them. The project should in no way lead to additional reporting requirements or disclosures.

With regard to the increased use of cross-references as suggested in the discussion paper, we would like to point out that the audit of the financial statements and the assurance on the sustainability reporting are two separate engagements that require separate opinions with different levels of assurance, and therefore the possibility of a clear distinction between the two reportings is essential.

On the other hand, increased connectivity in reporting is a further argument for providing assurance on financial and sustainability reporting "from a single source," i.e. by the respective statutory

auditor of the financial statements. Auditors are well prepared to do so. With the existing auditing and assurance standards (ISA and ISSA), the audit profession has the appropriate tools at hand to perform both types of engagements to a high standard. For this reason, we recommend that EF-RAG should advocate for the adoption of ISSA 5000 as the standard applicable for the statutory assurance on sustainability reports in the EU with the absolutely necessary minimum of adjustments.

We would be happy to discuss this matter at a convenient time.

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