

# Sustainability report – an integral part of the annual report 2/12/25

On 17 October 2024, the Sustainability Disclosure Act (“ŠDA” or “Law”) came into force, which sets out the framework for sustainability reporting and adopts the provisions of the European Corporate Sustainability Reporting Directive (“CSRD”). The law aims to provide publicly available and comparable information on the impact of the activities of legal entities on sustainability aspects, including environmental protection, social rights, human rights and aspects of corporate governance, including anti-corruption and anti-bribery, as well as information on how these issues affect the development, performance and condition of legal entities. This information should be included in the sustainability report.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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