



Kaksoisolennaisuus- analyysi varmentajan näkökulmasta

Elina Peill 21.1.2025

Ensimmäiset viralliset ja varmennetut ESRS:n mukaiset kaksoisolennaisuusanalyysit julkistetaan pian

Mitä seuraavaksi? Mitä vuoden 2024 raportoinnista on opittavissa?

DMA-prosessi



Liiketoiminnat
ja arvoketju

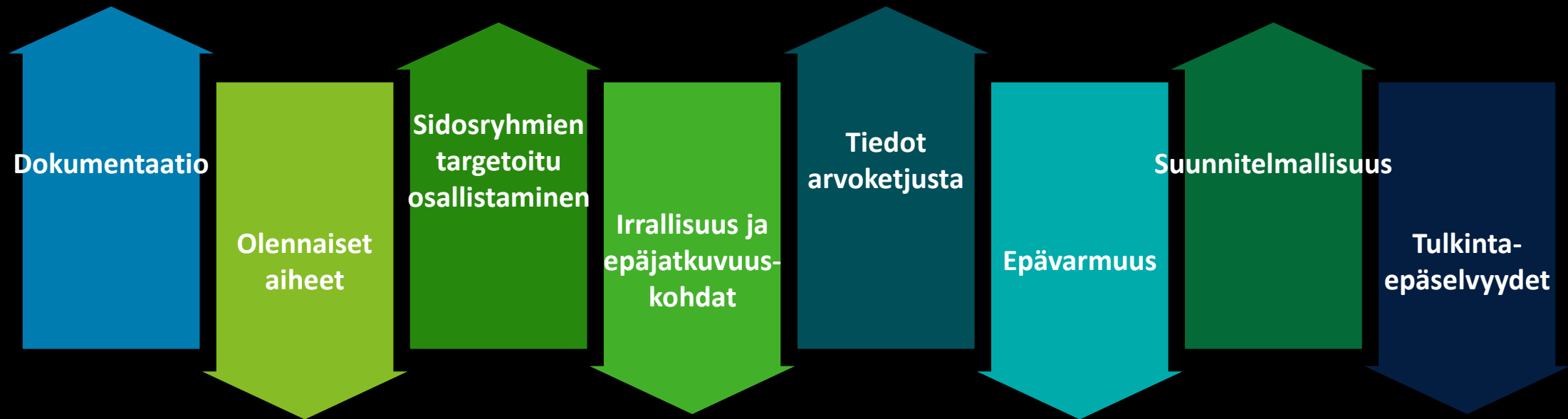
Vaikutusten,
riskien ja
mahdollisuuksien
tunnistaminen

Olennaisuus-
arviointi

Johtopäätökset
ja raportointi

Kaksoisolennaisuusanalyysit vuonna 2025

Varmentajan odotuksia ja toiveita



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