



Infographic

Navigating the EU CSRD



Determine Applicability And Timeline to Comply

2024

All organizations already within the scope of the existing Non-Financial Reporting Directive (NFRD)

Reporting FY 2027

If not subject to the NFRD, all organizations that fulfill the following criteria:

- €450M net turnover
- 1,000+ employees

2028

All non-EU companies if they generate a net turnover of €450M+ (consolidated) in the EU and fulfill either of the following:

- One large subsidiary in the EU
- At least one branch in the EU with €200M+ net turnover

Subject to ongoing implementation of the EU Omnibus package. Organizations should verify current applicability requirements.

CSRD Reporting Requirements: 12 ESRS

The 12 European Sustainability Reporting Standards (ESRS)

50%

Environmental



- ESRS E1 Climate change
- ESRS E2 Pollution
- ESRS E3 Water & marine resources
- ESRS E4 Biodiversity
- ESRS E5 Resource use & circular economy

40%

Social



- ESRS S1 Own workers
- ESRS S2 Workers in value chain
- ESRS S3 Affected communities
- ESRS S4 Consumers

10%

Governance



- ESRS G1 Business conduct



12

Standards



Reporting Dependencies:

- Double Materiality Assessment
- Entity-specific Impacts
- Risks
- Opportunities

Plus 2 Cross-Cutting Standards Applicable To All Sustainability Topics



- ESRS 1 on general requirements
- ESRS 2 on general disclosures

CSRD Is Multidisciplinary and Cross-Functional

Requires declaration of clear KPIs and progress against time-bound targets

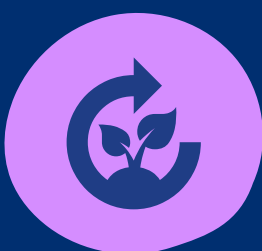
Cross-Cutting General Requirements & General Disclosures (ESRS 1 & ESRS 2)

CSRD Requirements	Environment (E1 – E5)	Social (S1 – S4)	Governance (G1)
	Qualitative & Quantitative Reporting Topics		
	Strategy (Impacts, Risks & Opportunities, Governance & Organization)	Implementation (Policies, Targets, Action Plans & Resource Allocation)	Performance Measurement (Current Achievements & Progress Against Targets)
Example Qualitative & Quantitative Requirements	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Annual total compensation ratio	Strategy for training within the organization on business conduct
	Disclose its key actions taken and/or plans to implement climate change mitigation	Number of work-related discrimination incidents, any corrective actions	Number and nature of confirmed incidents of corruption or bribery
	Scopes 1, 2, 3 and Total GHG emissions	Coverage of the health and safety management system – a description of the management systems, standards or guidelines	
	Water intensity performance	Number and rate of recordable work-related accidents	
	Policies implemented to manage water and marine resources		

Key Takeaways



Sustainability regulations are constantly evolving.



Sustainability reporting is as important as financial reporting.



Understanding your context and internal and value chain impacts is critical.



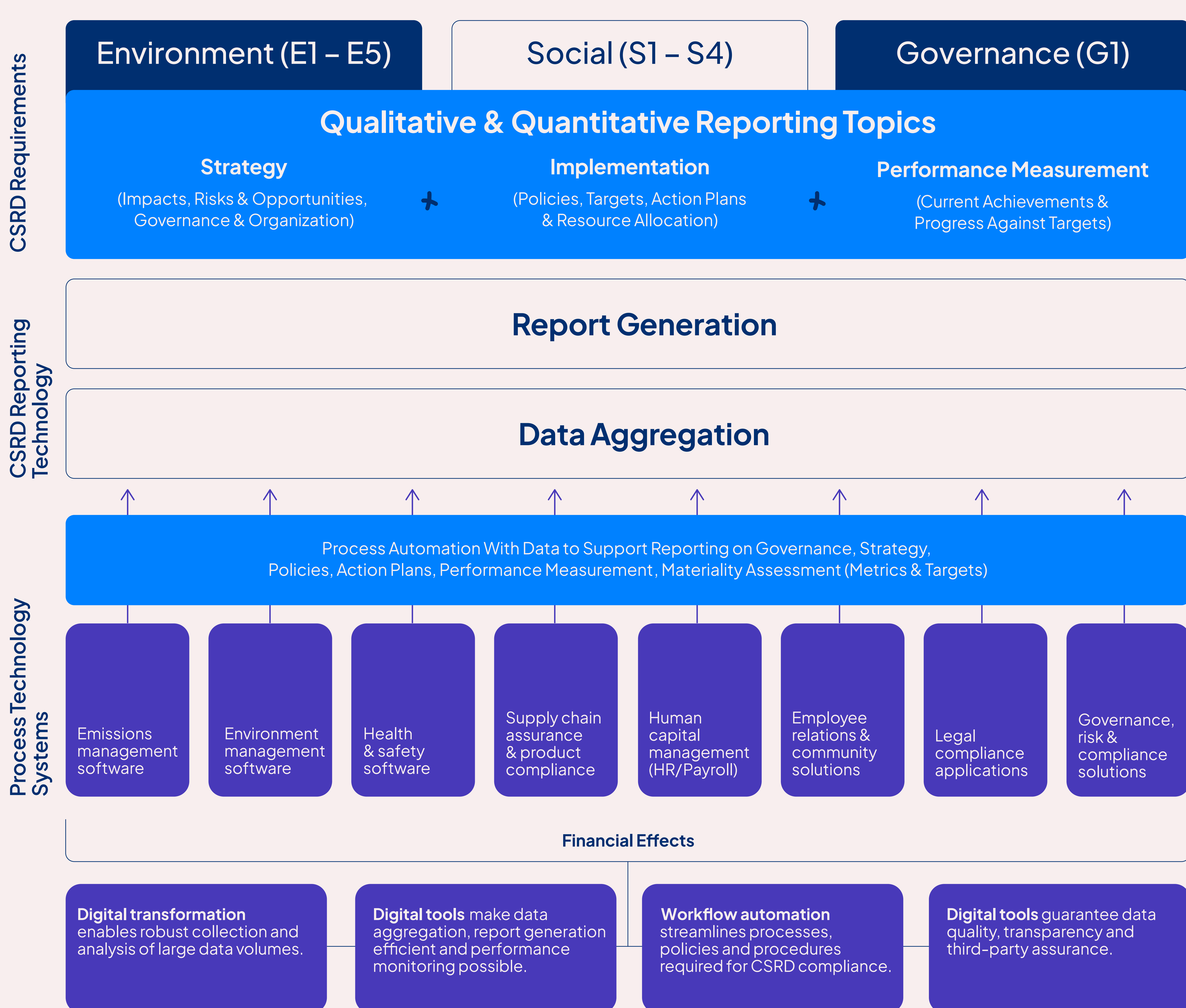
Reliable and trustworthy data will be required.



CSRD Digitalization Considerations and Benefits

Cross-functional reporting requirements require cross-functional technology tools.

Cross-Cutting General Requirements & General Disclosures (ESRS 1 & ESRS 2)



Key Takeaways



Streamline data collection, metrics management and disclosure reporting across the value chain.



Monitor and automate ESG risk and compliance.



Operationalize ESG processes and procedures with powerful automated workflows for better productivity.



Identify and improve important ESG KPIs and performance, staying focused on what is most important to the company.

Ready to embrace ESG and sustainability with a single platform and create a strong ESG proposition for CSRD?

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