



Determine Applicability And Timeline to Comply

2024

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

2025

If not subject to the NFRD, all organizations that fulfill two of the following criteria in net turnover:

- €40M net turnover
- €20M in assets, and/or 250+ employees

2026

Listed small and medium-sized EU enterprises (SMEs), except micro enterprises, which do not exceed the limits of at least two of these criteria:

- €700,000 net turnover
- €350,000 balance sheet total
- 10 employees

*For two years, listed SMEs can opt out of sustainability reporting requirements by submitting an explanation in their management report

2028

All non-EU companies if they generate a net turnover of **€150M+** in the EU and fulfill either of the following:

- At least one large or listed subsidiary in the EU
- At least one branch in the EU with €40M+ in net turnover

CSRD Reporting Requirements: 12 ESRS

The 12 European Sustainability Reporting Standards (ESRS)



CSRD Is Multidisciplinary and Cross-Functional

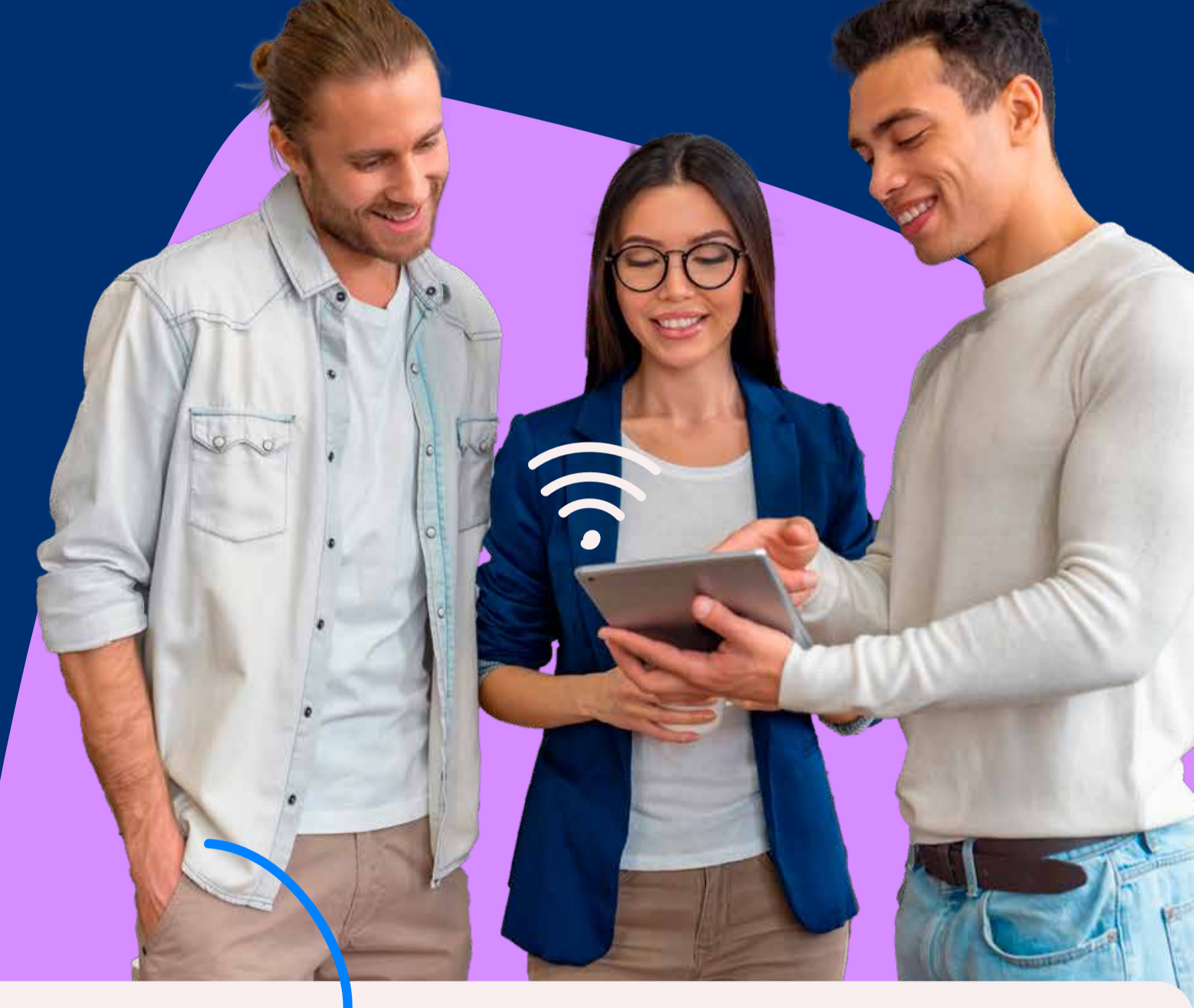
Requires declaration of clear KPIs and progress against time-bound targets

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



Key Takeaways

- Sustainability regulations are constantly evolving.
- Understanding your context and internal and value chain impacts is critical.
- Sustainability reporting is as important as financial reporting.
- Reliable and trustworthy data will be required.



CSRD Digitalization Considerations and Benefits

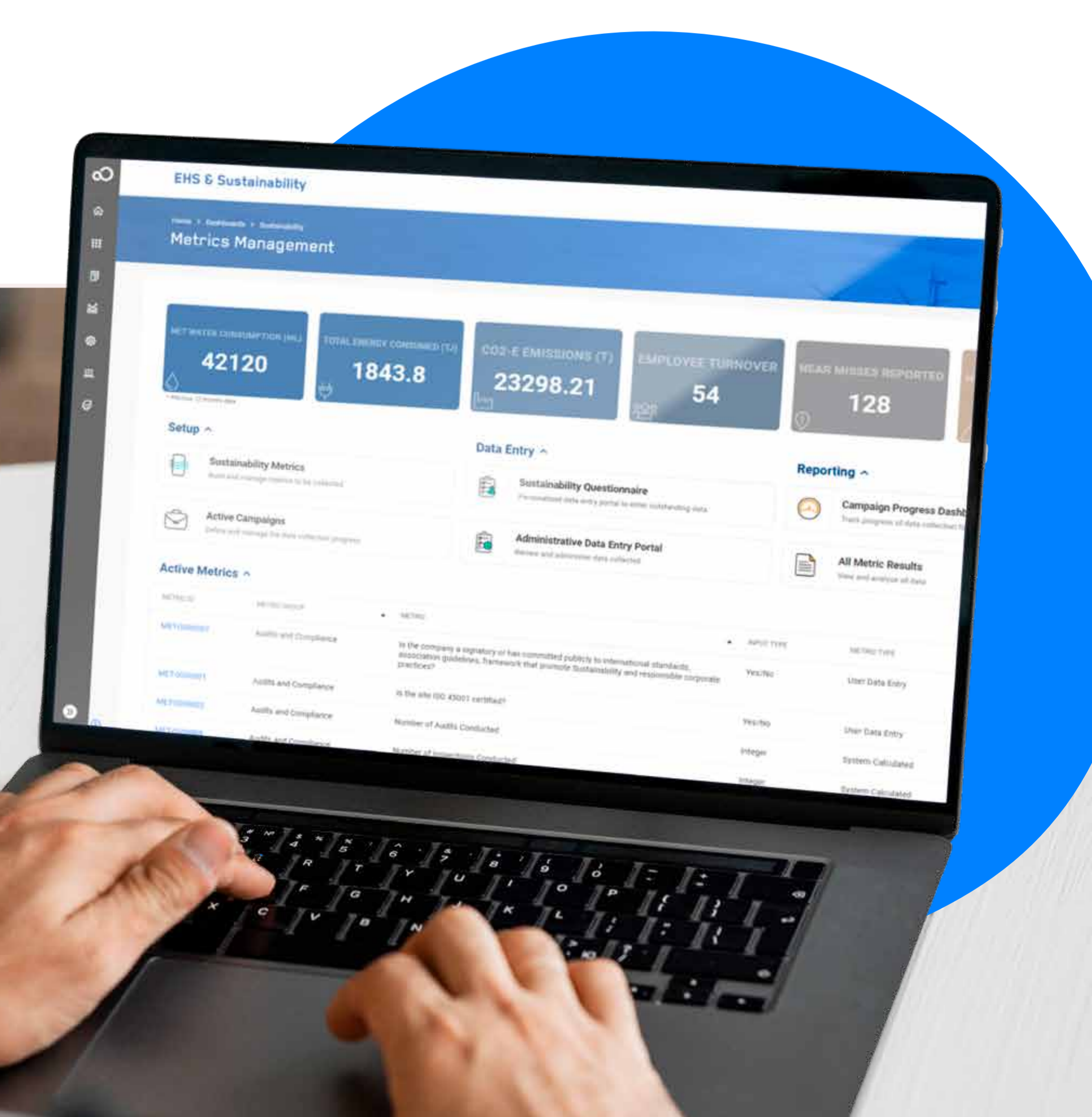
Cross-functional reporting requirements require cross-functional technology tools.

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



Digitalization Helps Prepare for Future Planned Changes

- 01 Companies will be required to "tag" or give a "digital label" to the metrics in their reporting using a pre-defined taxonomy. **STATUS** Under development
- 02 Sustainability information will need to be accessible via the EU's European Single Access Point (ESAP) database—a single access point for public financial and sustainability-related information on EU companies and EU investment portfolios. **STATUS** Under development
- 03 Third-party assurance on the reported information will become necessary. The European Commission will adopt limited assurance standards in October 2026 and reasonable assurance (more extensive auditing) standards in October 2028.



Key Takeaways

- Streamline data collection, metrics management and disclosure reporting across the value chain.
- Operationalize ESG processes and procedures with powerful automated workflows for better productivity.
- Monitor and automate ESG risk and compliance.
- Identify and improve important ESG KPIs and performance, staying focused on what is most important to the company.

How We Help Companies

We can help you manage ESG metrics and reporting through an end-to-end process and workflows, from defining important metrics to reporting, irrespective of standards and frameworks.

- Metrics Management
- Emissions Management
- Health & Safety Management
- ESG Performance Management & Reporting
- Environment Management
- Compliance Management

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

contact@evotix.com

