

Determine Applicability And Timeline to Comply

2024

All organizations already within the scope of the existing Non-Financial



2025

- If not subject to the NFRD, all organizations that fulfill two of the following criteria in net
- €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)

50% **Environmental**

ESRS E1 Climate change **ESRS E2** Pollution

ESRS E3 Water & marine resources **ESRS E4** Biodiversity ESRS E5 Resource use & circular economy

ESRS 2 on general disclosures

40% Social

ESRS S1 Own workers ESRS S2 Workers in value chain **ESRS S3** Affected communities **ESRS \$4** Consumers

10% Governance

ESRS G1 Business conduct



Standards





Plus 2 Cross-Cutting Standards Applicable To All Sustainability Topics ESRS 1 on general requirements

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)

Environment (E1 – E5)

Strategy

(Impacts, Risks & Opportunities,

Governance & Organization)

Governance (G1)

Description of the processes

to identify and assess material climate-related impacts, risks and opportunities Disclose its key actions taken

and/or plans to implement

climate change mitigation

Scopes 1, 2, 3 and Total GHG emissions

Water intensity performance

Policies implemented to manage

water and marine resources

Qualitative & Quantitative Reporting Topics

Implementation

(Policies, Targets, Action Plans

& Resource Allocation)

Social (S1-S4)

Annual total compensation ratio

Number of work-related discrimination

Coverage of the health and safety management system – a description of the management systems, standards or guidelines

incidents, any corrective actions

Number and rate of recordable work-related accidents

Performance Measurement

(Current Achievements &

Progress Against Targets)

Number and nature of confirmed incidents of corruption or bribery

organization on business conduct

Strategy for training within the

Key Takeaways

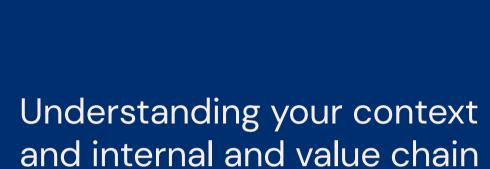


D Requirements

CSR

Example Qualitative & Quantitative Requirements

Sustainability regulations are constantly evolving.



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)

Social (S1 – S4) Governance (G1)

Environment (E1 – E5)

Qualitative & Quantitative Reporting Topics

Implementation

Performance Measurement

(Policies, Targets, Action Plans & Resource Allocation)

(Impacts, Risks & Opportunities, Governance & Organization)

Strategy

(Current Achievements & Progress Against Targets)

Report Generation

Data Aggregation

Process Automation With Data to Support Reporting on Governance, Strategy, Policies, Action Plans, Performance Measurement, Materiality Assessment (Metrics & Targets)

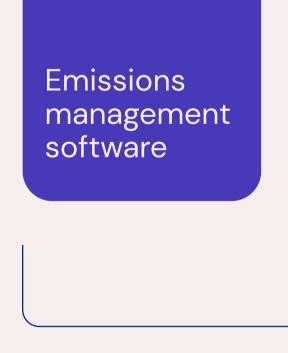
Process Technology Systems

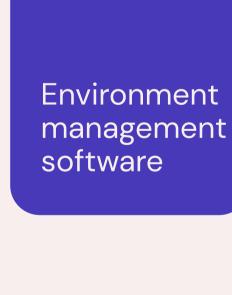
Requirements

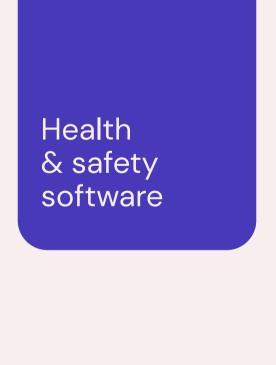
CSRD

CSRD Reporting

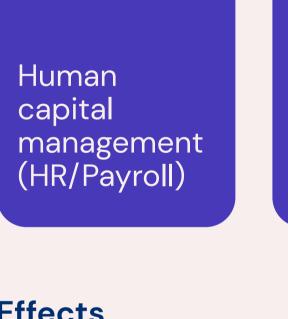
Technology

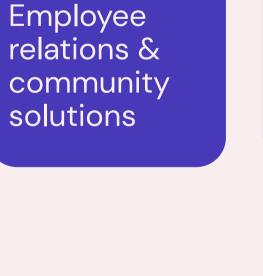


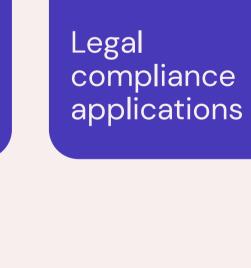


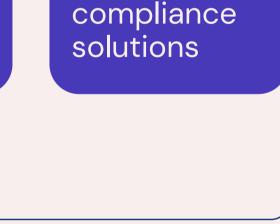












Governance,

risk &

Digital tools make data **Workflow automation** aggregation, report generation streamlines processes, efficient and performance policies and procedures

enables robust collection and

analysis of large data volumes.

Digital transformation

monitoring possible.

required for CSRD compliance.

Digital tools guarantee data

quality, transparency and

third-party assurance.



Companies will be required to "tag" or give a "digital label" to the metrics in their reporting

Digitalization Helps

Prepare for Future

Planned Changes

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 Third-party assurance on the reported information will become necessary.

The European Commission will adopt limited

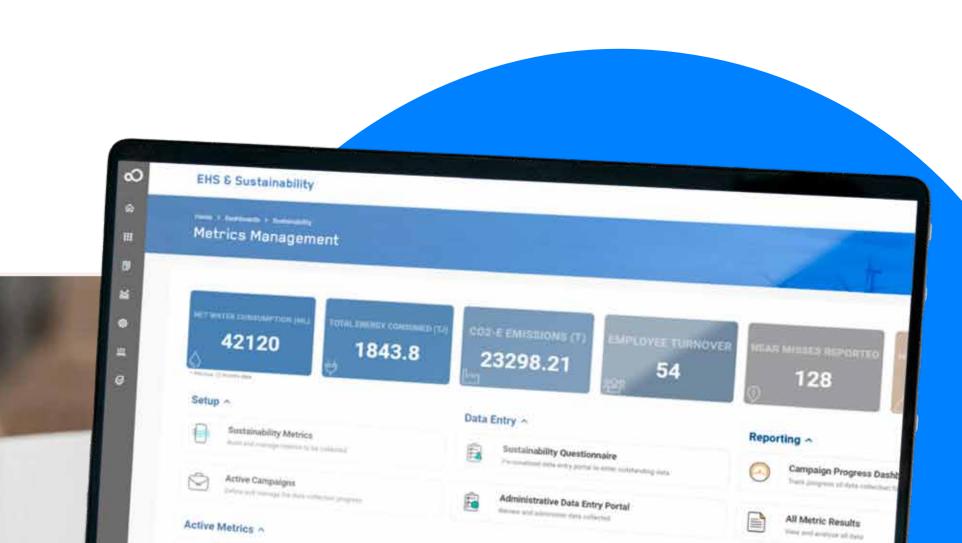
assurance standards in October 2026 and

reasonable assurance (more extensive

auditing) standards in October 2028.

using a pre-defined taxonomy.

STATUS Under development



Streamline data collection, metrics management and disclosure reporting

Key Takeaways



Operationalize ESG processes and procedures with powerful automated

workflows for better productivity.

across the value chain.



Monitor and automate

ESG risk and compliance.



to the company.

Identify and improve important

ESG KPIs and performance, staying

focused on what is most important





Metrics

ESG

Management

Performance

Management

& Reporting

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.

Emissions

Management

Environment

Management

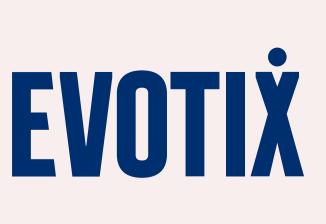


Compliance Management

Ready to embrace ESG and sustainability with a single platform and create a strong

ESG proposition for CSRD?





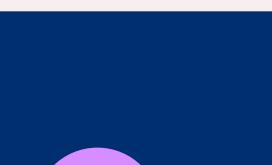












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