



## Determine Applicability And Timeline to Comply

### 2024

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

### 2025

If not subject to the NFRD, all organisations that fulfil 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 fulfil 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

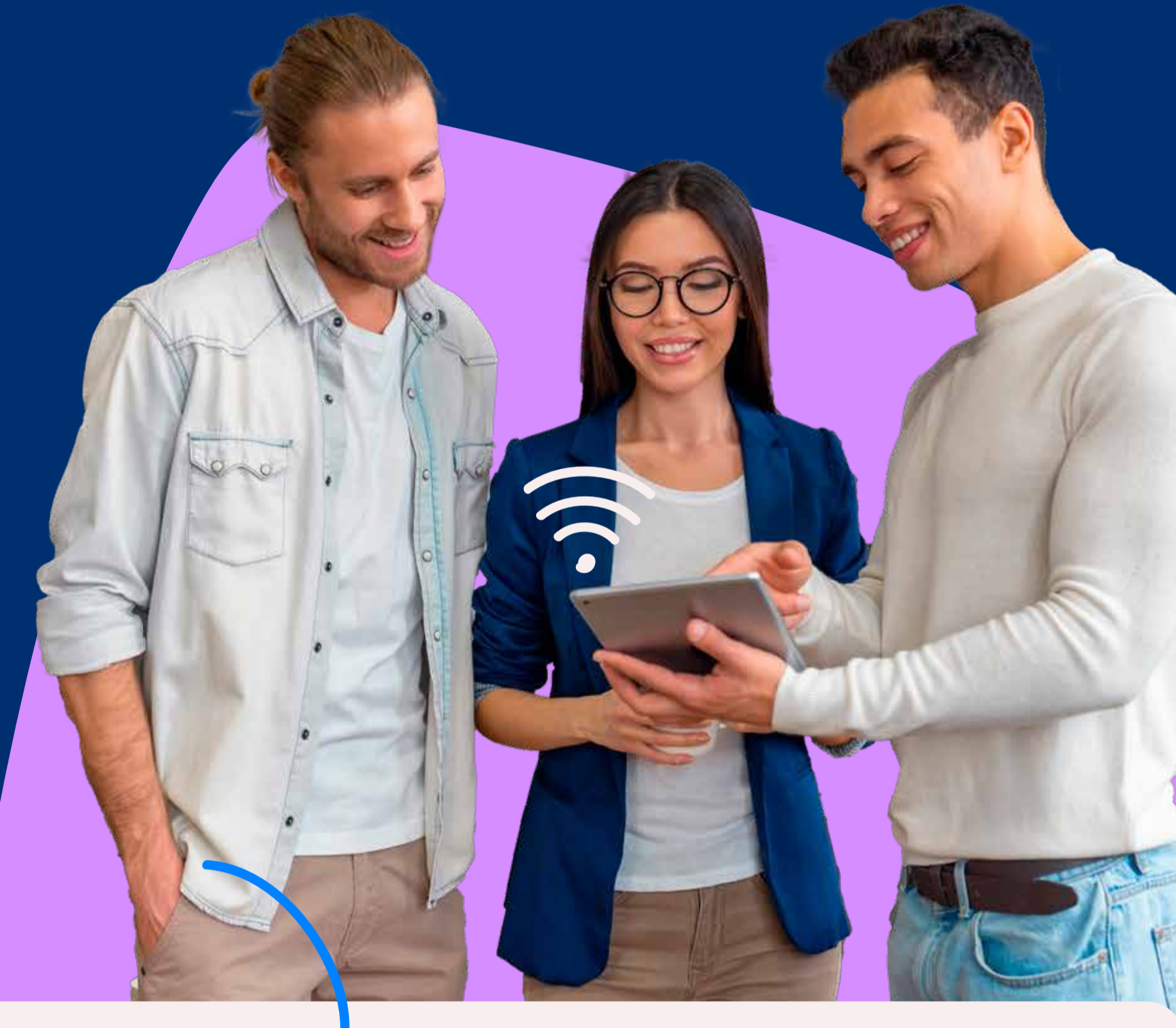
Requires declaration of clear KPIs and progress against time-bound targets

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



## Key Takeaways

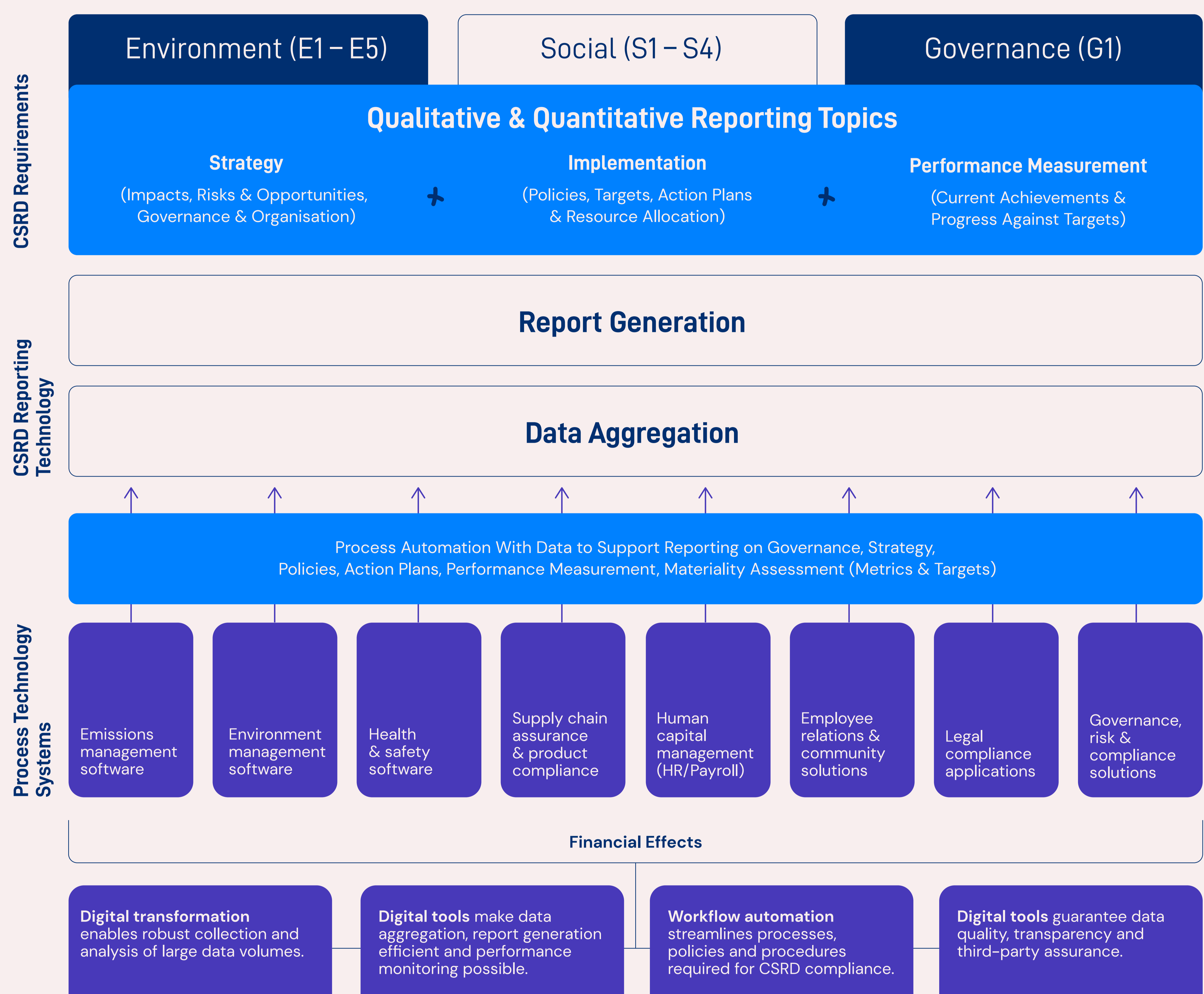
- Sustainability regulations are constantly evolving.
- Understanding your context and internal and value chain impacts is critical.
- Sustainability reporting is as important as financial reporting.
- Reliable and trustworthy data will be required.



## CSRD Digitalisation Considerations and Benefits

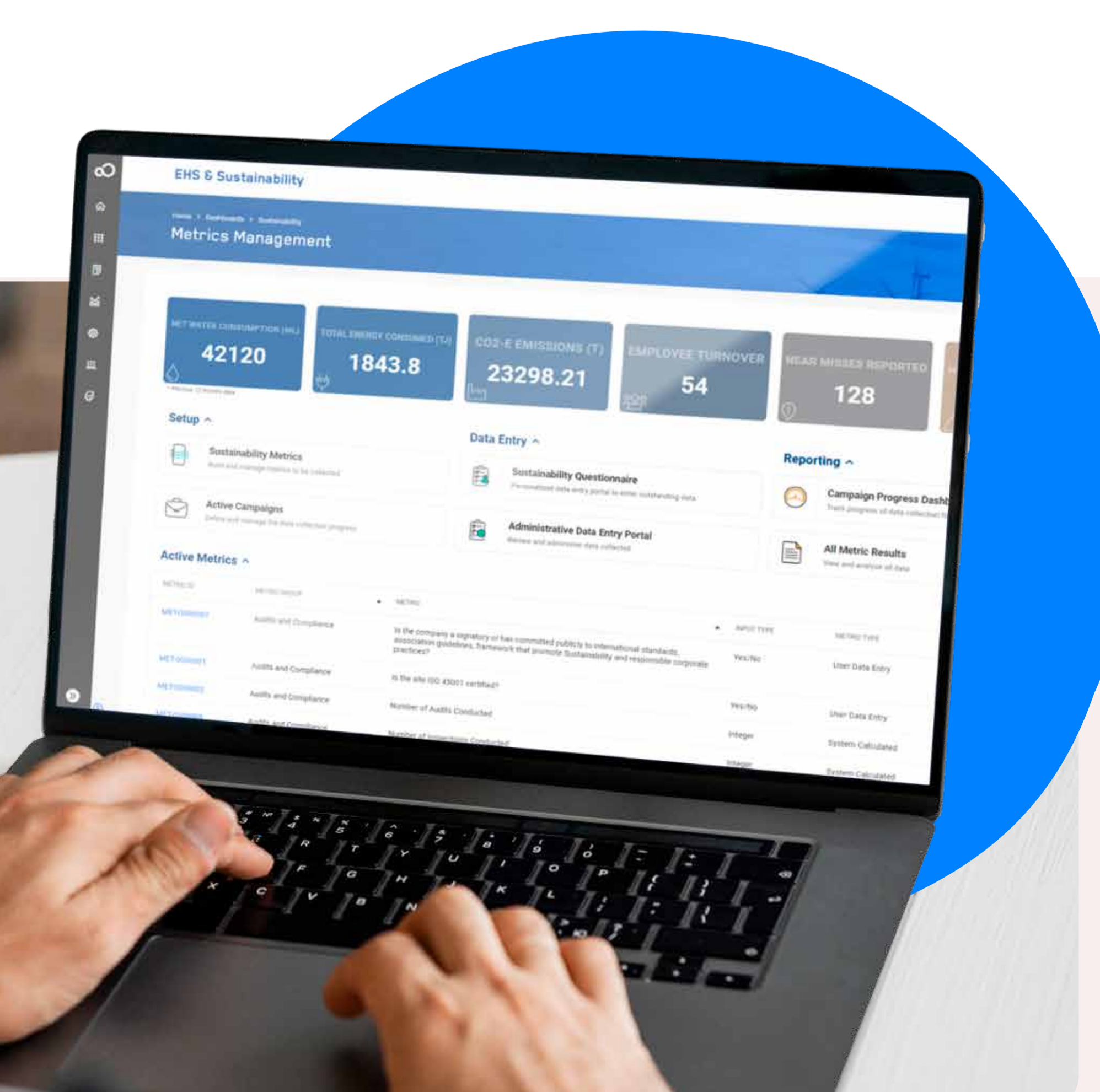
Cross-functional reporting requirements require cross-functional technology tools.

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



## Digitalisation 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 info 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.
- Operationalise 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?

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