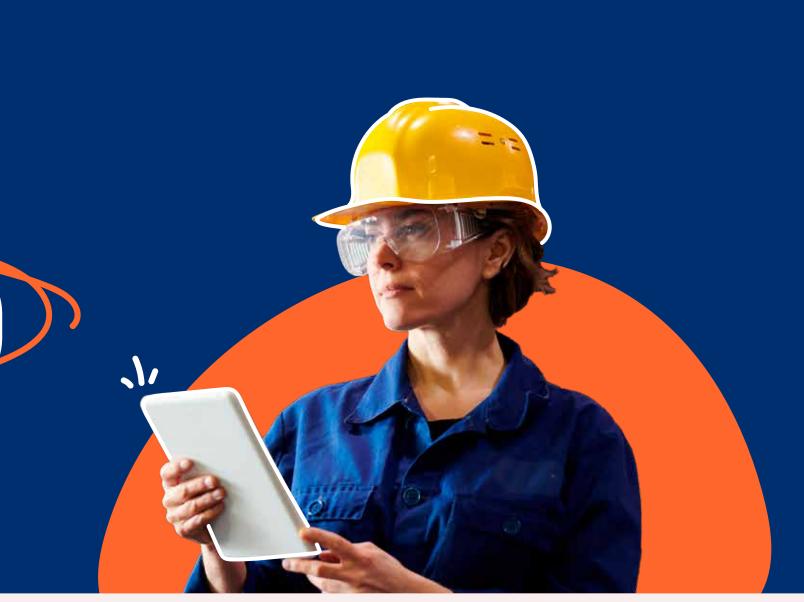


Infographic

#### Navigating the EU CSRD



# Determine Applicability And Timeline to Comply

# 2024

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



## 2025

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

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 \$4** Consumers

10% Governance

**ESRS G1** Business conduct



**Standards** 





#### ESRS 1 on general requirements ESRS 2 on general disclosures

Plus 2 Cross-Cutting Standards Applicable To All Sustainability Topics

**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 & Organisation)

Social (S1-S4)

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

water and marine resources

Policies implemented to manage

Qualitative & Quantitative Reporting Topics

& Resource Allocation)

**Implementation** 

(Policies, Targets, Action Plans

Annual total compensation ratio Number of work-related discrimination incidents, any corrective actions

management system – a description of the management systems, standards or guidelines

Coverage of the health and safety

Number and rate of recordable work-related accidents

Governance (G1)

**Performance Measurement** 

(Current Achievements &

Progress Against Targets)

Strategy for training within the

organisation on business conduct Number and nature of confirmed

incidents of corruption or bribery

# **Key Takeaways**



**D** Requirements

CSR

Example Qualitative & Quantitative Requirements

Sustainability regulations are constantly evolving.



Requirements

**CSRD** 

**CSRD** Reporting

**Technology** 

and internal and value chain impacts is critical.

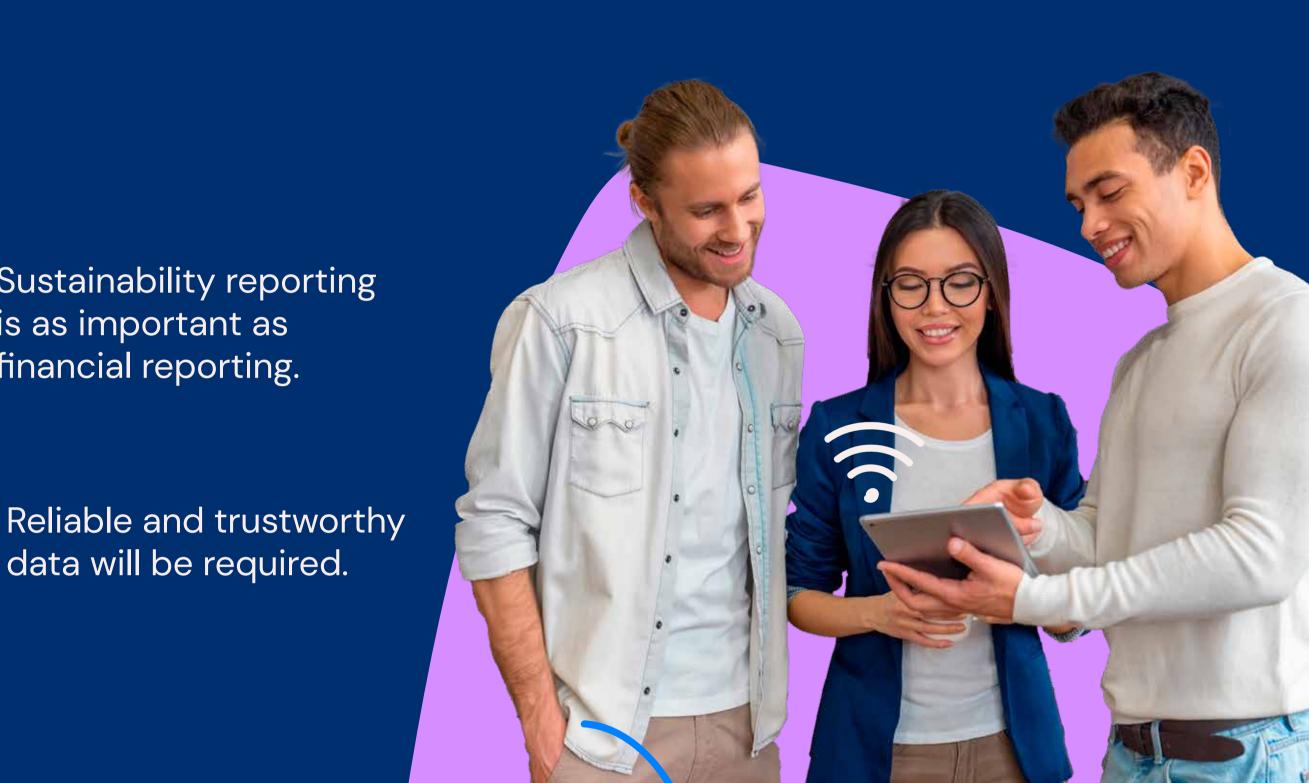
Understanding your context



Sustainability reporting is as important as financial reporting.



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)

Social (S1 – S4) Governance (G1)



# Environment (E1 – E5) Qualitative & Quantitative Reporting Topics

**Strategy** 

Governance & Organisation)

**Implementation** 

### (Policies, Targets, Action Plans & Resource Allocation)

(Impacts, Risks & Opportunities,

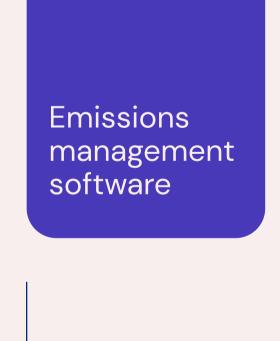
**Performance Measurement** (Current Achievements & Progress Against Targets)

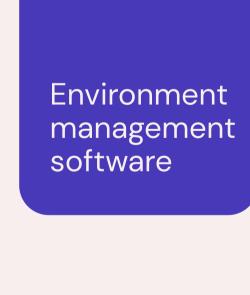
**Report Generation** 

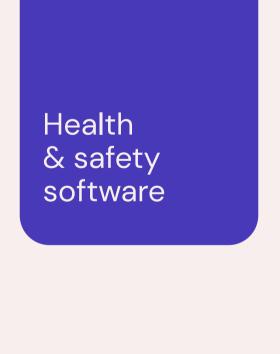
**Data Aggregation** 

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

Process Technology Systems







Supply chain assurance & product compliance **Financial Effects** 

Human capital management (HR/Payroll)

policies and procedures

required for CSRD compliance.

Employee relations & community solutions

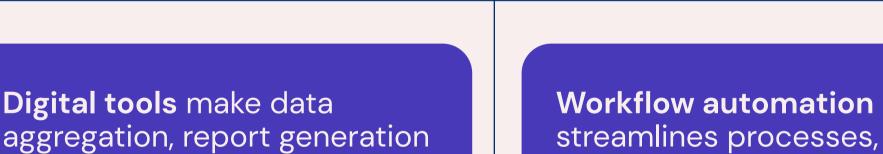
Legal compliance applications

Digital tools guarantee data

quality, transparency and

third-party assurance.

Governance, risk & compliance solutions



analysis of large data volumes.

enables robust collection and

Digital transformation

monitoring possible.

efficient and performance

**Digitalisation Helps Prepare for Future Planned Changes** 

Sustainability information will need to be accessible via the EU's European 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.

using a pre-defined taxonomy.

**STATUS** Under development

Companies will be required to "tag" or give a

"digital label" to the metrics in their reporting

Access Point (ESAP) database—a single

The European Commission will adopt limited

assurance standards in October 2026 and

reasonable assurance (more extensive

auditing) standards in October 2028.



## Streamline data collection, metrics management and disclosure reporting

**Key Takeaways** 



Operationalise ESG processes and procedures with powerful automated

workflows for better productivity.

across the value chain.



Monitor and automate ESG risk and compliance.

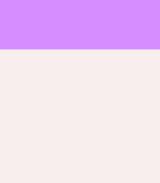


Identify and improve important

to the company.

ESG KPIs and performance, staying

focused on what is most important



Metrics

ESG

Management

Performance

Management

& Reporting



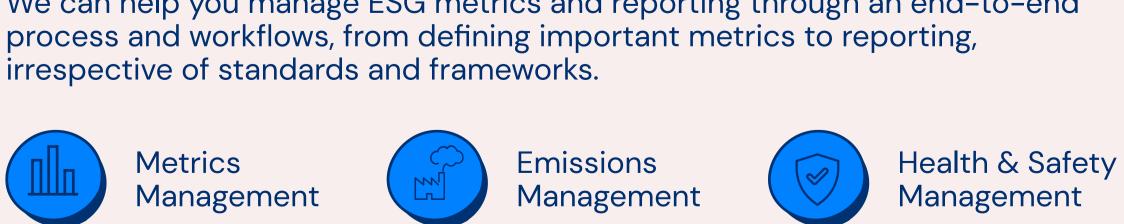
How We Help Companies



**Emissions** Management

Environment

Management



Compliance Management

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



