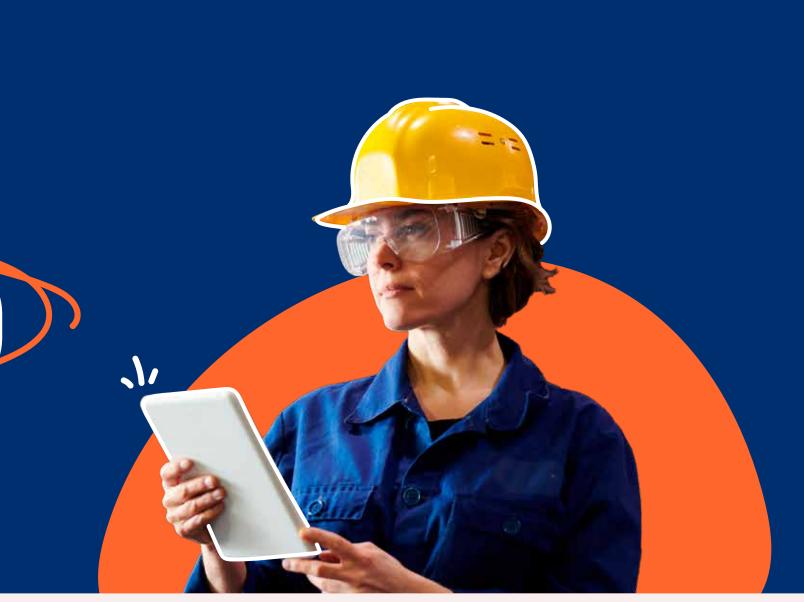


Infographic

Navigating the EU CSRD



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

• €20M in assets, and/or 250+ employees

€40M net turnover

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 E4 Biodiversity

ESRS E1 Climate change **ESRS E2** Pollution ESRS E3 Water & marine resources

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







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)

(Impacts, Risks & Opportunities,

Governance & Organization)

Social (S1-S4)

Qualitative & Quantitative Reporting Topics

Implementation

(Policies, Targets, Action Plans

& Resource Allocation)

Strategy

Description of the processes to identify and assess material

risks and opportunities Disclose its key actions taken and/or plans to implement

climate change mitigation

GHG emissions

Water intensity performance Policies implemented to manage

Number of work-related discrimination incidents, any corrective actions

Annual total compensation ratio

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

work-related accidents

Number and rate of recordable



Standards



Example Qualitative & Quantitative Requirements

D Requirements

CSR

climate-related impacts,

Scopes 1, 2, 3 and Total

water and marine resources

Governance (G1)

Performance Measurement (Current Achievements & Progress Against Targets)

Strategy for training within the organization on business conduct

Number and nature of confirmed

incidents of corruption or bribery



Requirements

CSRD

CSRD Reporting

Technology

Systems

Emissions

software

management

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)

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)

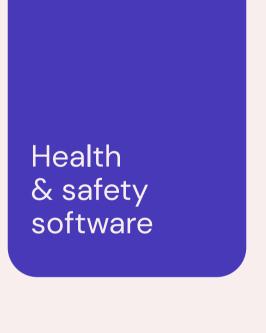
Report Generation

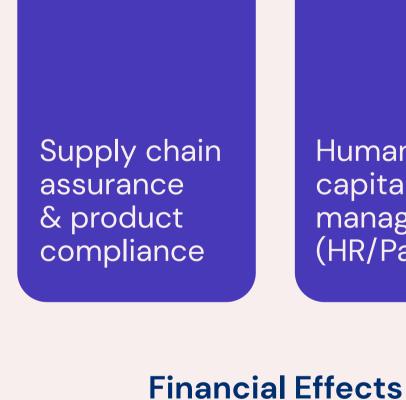
Data Aggregation

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

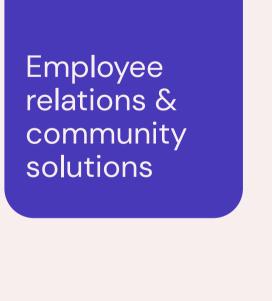
Process Technology

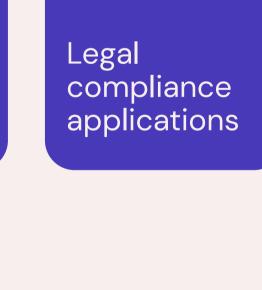












Governance, risk & compliance solutions

Digital tools make data **Workflow automation** aggregation, report generation streamlines processes,

analysis of large data volumes.

enables robust collection and

Digital transformation

monitoring possible.

efficient and performance

policies and procedures 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

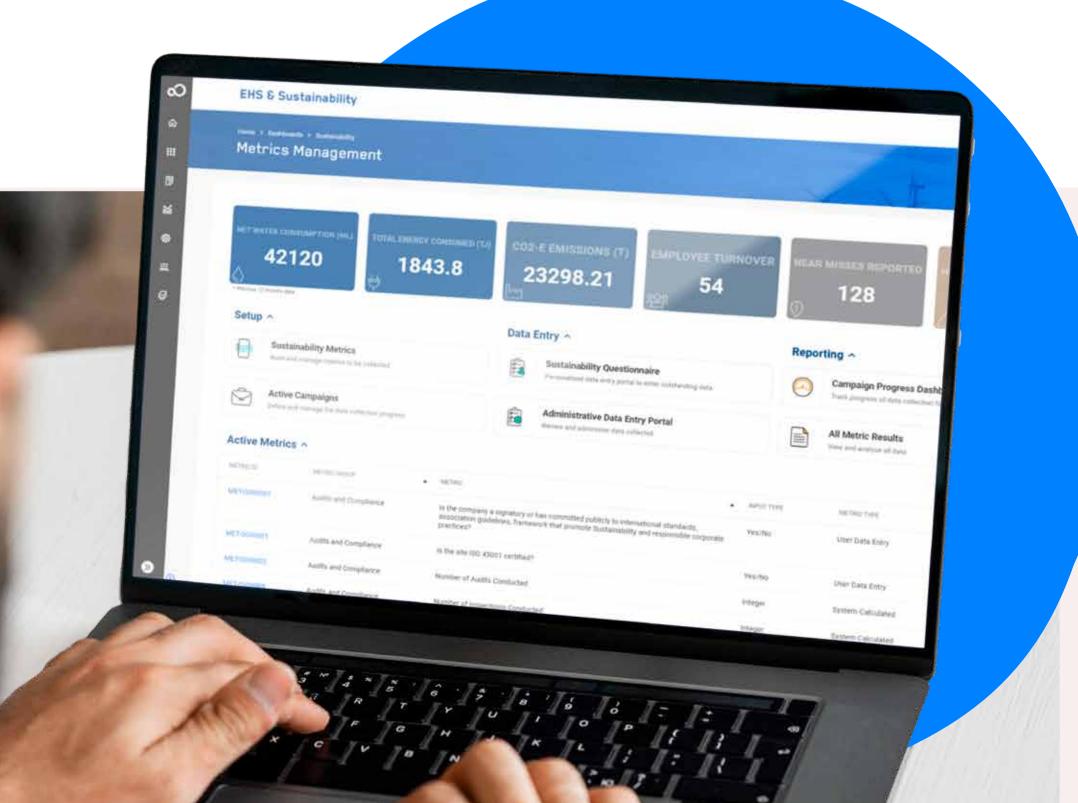
assurance standards in October 2026 and

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 across the value chain.

Key Takeaways



Operationalize ESG processes and procedures with powerful automated

workflows for better productivity.



Monitor and automate

ESG risk and compliance.

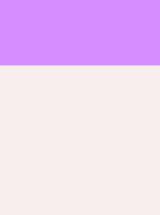


to the company.

Identify and improve important

ESG KPIs and performance, staying

focused on what is most important



Metrics

ESG

Management

Performance

Management

& Reporting



irrespective of standards and frameworks.

How We Help Companies

We can help you manage ESG metrics and reporting through an end-to-end

Emissions

Management

Environment

Management

process and workflows, from defining important metrics to reporting,





Health & Safety

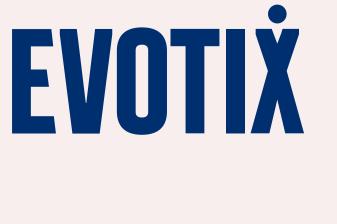
Management

Ready to embrace ESG and sustainability with a single

platform and create a strong

ESG proposition for CSRD?





Evotix

