



CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

COMPANIES DIRECTLY IMPACTED

EU Companies

Non-EU Companies

Reporting mandatory from 2024:

- Large corporates, credit institutions, listed companies and insurance companies with ≥ 500 Employees

Reporting mandatory from 2025:

- Non-SMEs with Balance > 20 Mio. €, Net sales > 40 Mio €, Employees > 250

Reporting mandatory from 2026-28:

- Listed SMEs, small non-complex credit institutions, and captive insurance undertakings (Opt-out period until 2028)

Reporting mandatory from 2028:

- Companies with net sales in the EU ≥ 150 Mio €
- And at least one EU domiciled subsidiary or branch

REQUIRED ACTIONS

Milestones and Action Points

Effort

- | | |
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| <ul style="list-style-type: none"> ✓ Perform gap analysis <ul style="list-style-type: none"> - Conduct full CSRD requirements analysis, or - Identify the gaps against CSRD requirements we know to date (If you report already under the NFRD) ✓ Implement risk and control framework to govern reported ESG information <ul style="list-style-type: none"> - Establish a comprehensive strategy and ambitions - Assess double materiality (inward / outward) impact - Measure and calculate GHG performance (Scope 1,2 and 3 emissions) - Set impact reduction targets and measures on company level <ul style="list-style-type: none"> • Define metrics (KPIs) • Estimate GHG emissions ex ante & ex post ✓ Implement ESG governance and IT infrastructure <ul style="list-style-type: none"> - Develop IT strategy and infrastructure to facilitate your corporate sustainability goals - Setup processes for the consolidation of internal ESG related data e.g., by implementing ESG data marts or a data warehouse - Define roles and responsibilities for ESG data and data quality control - Define responsibility for developing and maintaining the company's ESG profile <ul style="list-style-type: none"> • Integrate ESG information into website and corporate communications material • Provide ESG company profile and corresponding data to market data providers ✓ Implement documentation and reporting structures <ul style="list-style-type: none"> - Assign responsibility for corporate sustainability reporting - Disclose ESG report via company website, annual report, etc. - Integrate sustainability reporting with your periodic financial reporting - Integrate sustainability metrics into finance and risk platforms | <ul style="list-style-type: none"> ○ ● ● ● |
|---|--|

- = low
- ◐ = mid
- ◑ = mid-high
- = high



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HOW DO WE SUPPORT

- Status Quo- / Gap analysis
- Planning of measures and resource requirements
- Stakeholder identification and management
- Project setup, planning and management
- Selection of Data and Software providers
- Setup of business and IT processes
- Interaction and communication with authorities and external partners
- Implementation of regulatory and periodic reporting
- Go Live including introduction and training of new processes
- Change Management

**For more information on CSRD and ESG
related projects**

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