



CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

COMPANIES INDIRECTLY IMPACTED

If you are part of the upstream or downstream of an EU domiciled company fulfilling the following definitions:

European Companies

Non-European 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

- ✓ **Implement control framework to govern your company's ESG information** ●
 - 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
 - Define metrics (KPIs)
 - Estimate GHG emissions ex ante & ex post
- ✓ **Implement ESG governance and IT infrastructure (recommended)** ●
 - 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
 - Integrate ESG information into website and corporate communications material
 - Provide ESG company profile and corresponding data to market data providers
- ✓ **Manage your company's ESG profile** ●
 - Define responsibility for developing and monitoring of ESG company profile
 - Create company sustainability report (potentially align with CSRD standards)
 - Integrate ESG section on website
 - Provide information on ESG company profile offered by data providers
 - Define responsibility for reporting to your suppliers, clients, and business partners
 - Prepare standardized FAQ sheets for customers and suppliers

- = 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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