

Corporate Sustainability Reporting Directive (CSRD)

Beyond compliance, fostering a competitive edge

Starting from the beginning of 2024, the CSRD is phased in, mandating disclosures from inscope companies regarding ESG issues, as well as the impact of their business on people and the environment. This directive significantly transforms corporate sustainability reporting by imposing specific disclosure formats and reporting standards. Notably, non-EU corporate groups must assess whether they fall under CSRD requirements, as disclosure is mandatory at a consolidated level, encompassing both EU and non-EU subsidiaries of non-EU groups.



What new elements does CSRD introduce?



Are you in scope?



In scope of CSRD 50,000+



Public Interest Entities <u>All</u> large public interest entities, in scope of the

Non-Financial Reporting

Directive (NFRD)

FY2024

Large

All large companies that meet at least 2 of the following requirements:

250+ employees Net turnover €50m+ Total assets €25m+

FY2025



Listed SMEs

SMEs companies that meet <u>at least 2</u> of the following requirements:

10+ employees Net turnover €900k+ Total assets €450k+

FY2026



Non-EU Companies

Active in the EU Market, with net turnover of €150m+ & <u>at least one</u> subsidiary or branch in the EU

FY2028

How we can help your business

- Diagnostic and double materiality assessment (DMA)
- Sustainability strategy, governance, metrics & targets, data capture & structuring
- CSRD reporting & audit-readiness support
- Awareness and upskilling trainings

Our commitment is to be a trusted partner in your pursuit of operational excellence. Let's embark on this journey together.



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