

CSRD – turning challenges into opportunities

What is CSRD?

The European Corporate Sustainability Reporting Directive (CSRD) sets requirements for companies to disclose and report on Corporate Sustainability. CSRD will improve transparency and comparability, enabling stakeholders to make informed decisions and stimulate sustainable investments.

When do you need to report under CSRD?

Organisations already subject to the Non-Financial Reporting Directive for the fiscal year 2024.

Large organisations for the financial year 2025, if you meet any two of the following criteria:

- ❶ turnover > € 50 million per year
- ❷ balance sheet > € 25 million
- ❸ > 250 employees

Listed SMEs will report in 2027 on 2026 data.

3rd country organisations (outside EU) with net turnover over € 150M in the EU to report on 2028 data.

The Omnibus Proposal as presented by the EU in February 2025 may reduce the compliance burden and improve competitive position and resilience by raising thresholds, postponing above mentioned deadlines and simplifying reporting requirements. This proposal is now under discussion.

Opportunities of CSRD

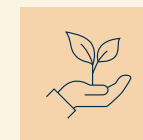
We believe that CSRD is not about just meeting regulatory requirements. It's about leveraging sustainability as a competitive advantage such as:

- Attract and retain talent
- Gain a competitive edge
- Improve access to capital
- Reduce costs and enhance efficiency
- Strengthen stakeholder trust
- Future-proof your business

Key features CSRD

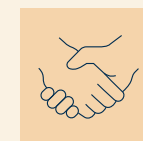
- Double materiality Assessment
- Reporting in the value chain
- Stakeholder engagement
- Forward looking and retrospective information

Companies need to disclose specific information according to defined standards (ESRS):



Environmental

- Climate change mitigation
- Climate change adaptation
- Water and Marine Resources
- Circular Economy
- Pollution Prevention
- Biodiversity and Ecosystems



Social topics

- The Company's Own Workforce
- Workers in the Value Chain
- Affected Communities
- Consumers and End Users



Governance topics

- Governance
- Risk Management and Internal Control
- Business Conduct

Our 7 step method to get you ready for the CSRD



Facing preparation challenges?

Let us be your CSRD partner. With all the expertise under one roof, we are here to help you with the right and timely preparation of your company's sustainability reporting.

Our simple, structured 7-step method and unique ESG management services ensure qualitative, fully compliant sustainability reporting.

Specialised in ESG strategy development in the field of:

- Climate change (mitigation and adaptation)
- Pollution
- Water management
- Biodiversity and Ecosystems
- Resources and circularity
- Occupational Health and Safety
- Social & Human rights impact assessment
- Governance

For more information, please contact us:



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