



a company of Royal HaskoningDHV

Corporate Sustainability Reporting Directive (CSRD)

*The road of CSRD and what it means for your
company*

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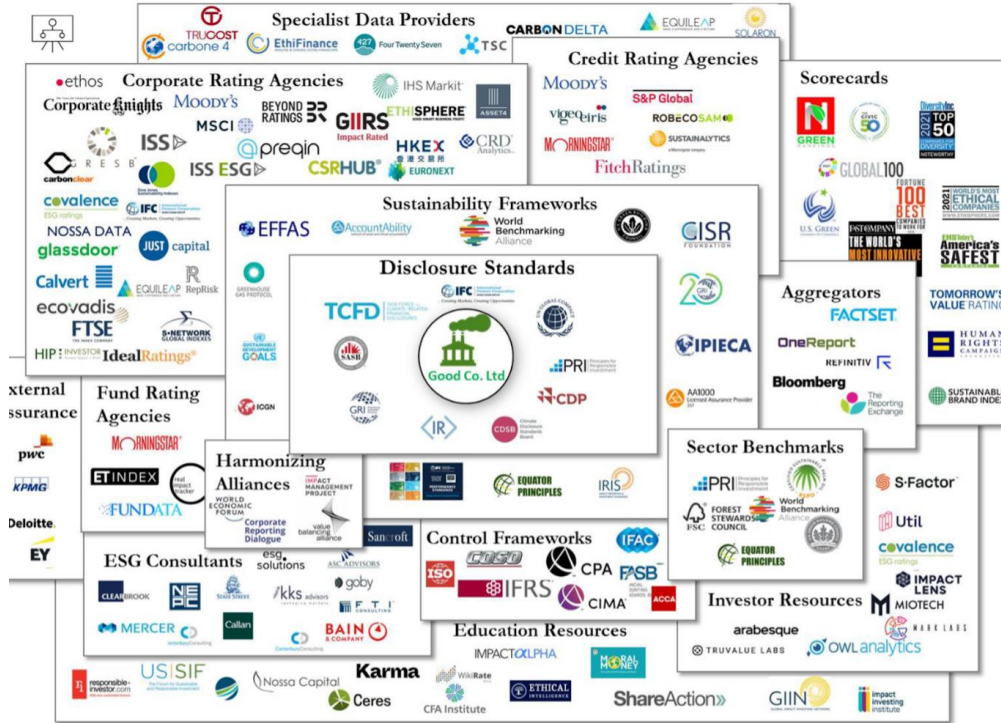
Contents

01 The Environment, Social and Governance (ESG) Landscape	5 mins
02 The Basics	10 mins
03 The Implications	5 mins

01 The ESG Landscape

Sustainability Reporting Environment

The ESG landscape is vast and the CSRD aims to give structure



The EU Green Deal Directives

Goal

“Striving to be the first climate-neutral continent”

Policy initiatives to make the European Union climate neutral in 2050:

- EU-Taxonomy
- Corporate Sustainability Reporting Directive (CSRD)
- Corporate Sustainability Due Diligence Directive (CS3D)



Scope of CSRD

EU COMPANIES

All large companies governed by the law of, or established in, an EU member state and EU stock exchange-listed companies.

A large company = two or more criteria:



> 250 employees.



Annual turnover exceeding €40m.



Assets exceeding €20m.

NON-EU COMPANIES

Non-EU companies with substantial activity in the EU market.



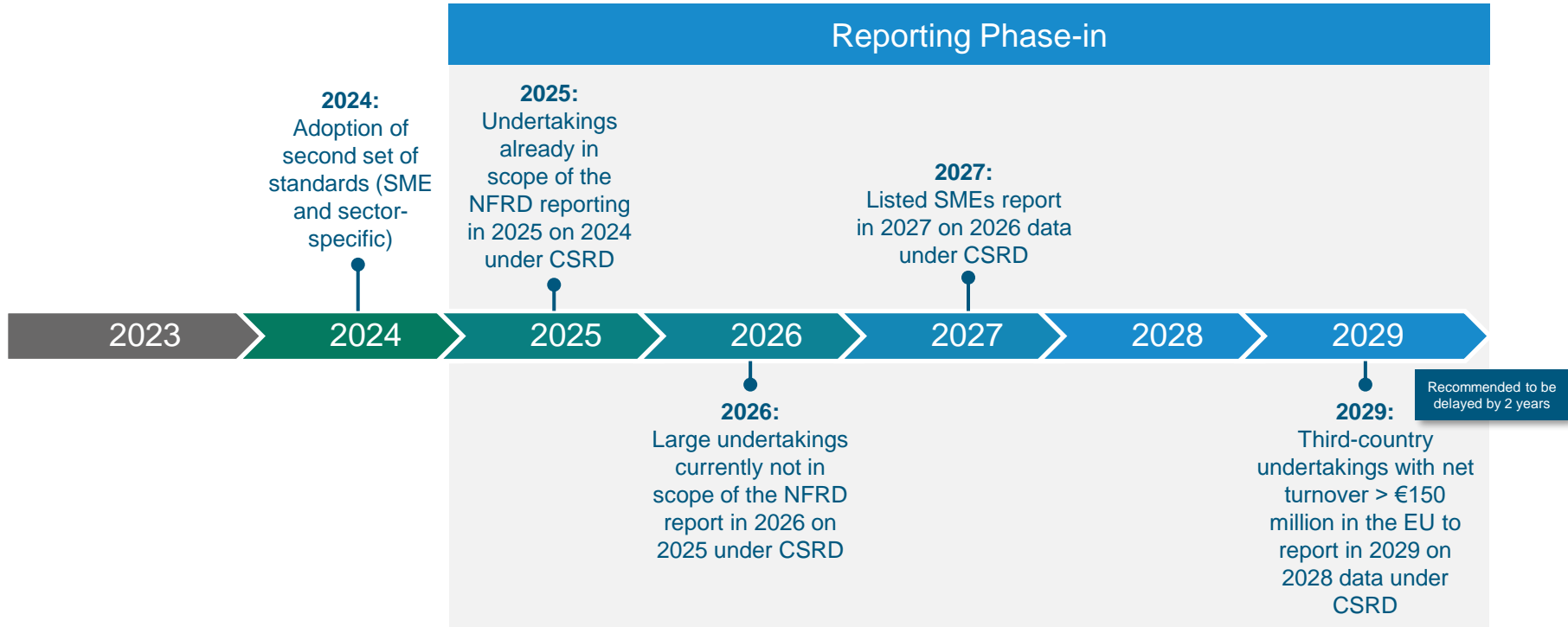
€150 million+ in net turnover generated within the EU in the last financial year.



OPT-OUTS:

Listed SMEs can opt-out from the new system until 2028.

CSRD Timeline



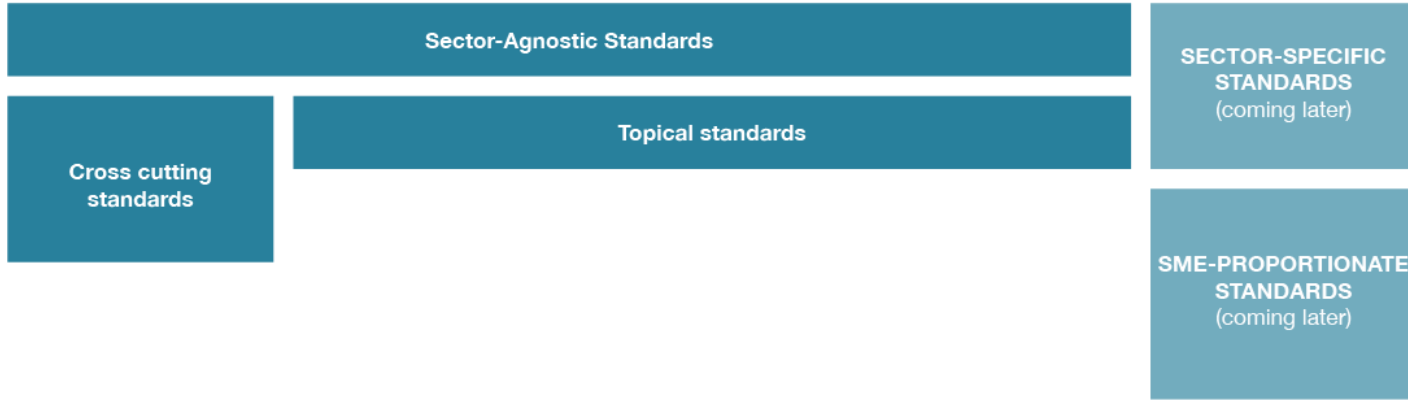
02 The Basics

Bringing together strategy and responsibility

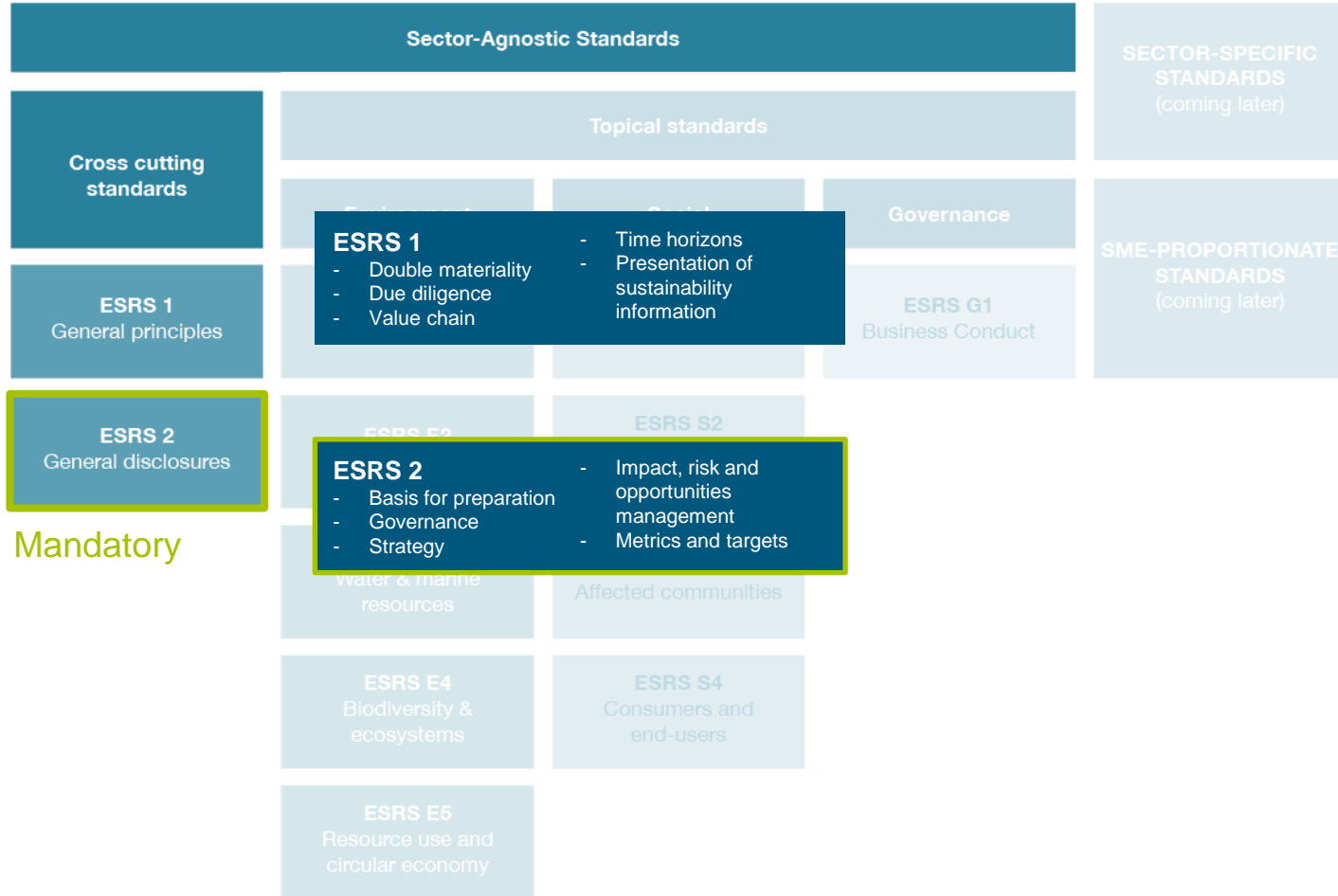
The CSRD is in more than financial reporting and can change your way of doing business



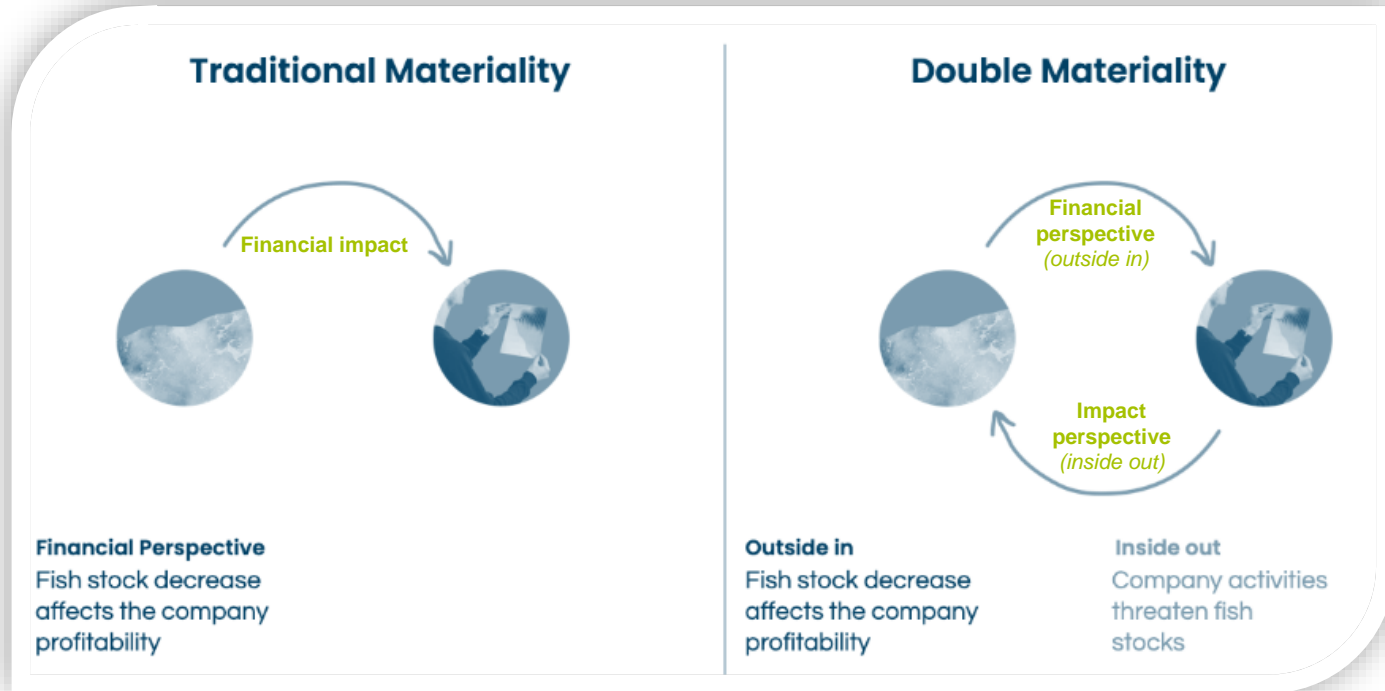
Reporting standards



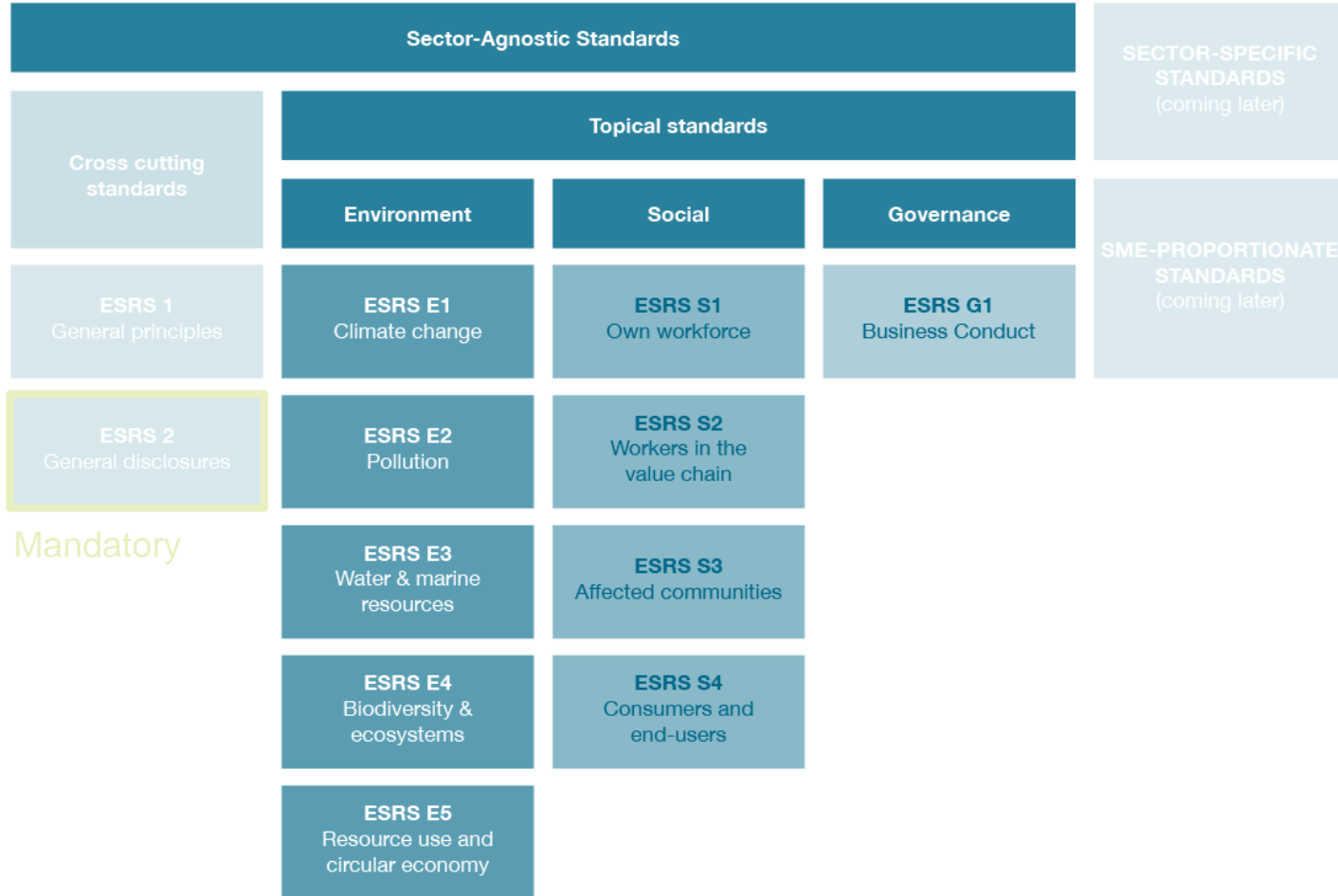
Reporting standards



Double materiality



Reporting standards



Mandatory

CSRD Reporting Areas

3

reporting areas

General disclosures

Impact, risk and opportunity management

- Policies
- Actions and resources

Metrics and Targets

- Targets
- Impact metrics
- Potential financial impact

03 The Implications

Missing out on the idea of CSRD has a cost

Not considering ESG impacts, risks and costs

- Direct or indirect impact on the environment (e.g. emissions, pollution, biodiversity)
- Direct or indirect impact on society (child labour, unfair working conditions, exploitation of human rights)
- Difficulties to attract and retain talent
- Lack of support from certain communities among other stakeholders

CAN
RESULT IN



Business disruption



Damage to
business reputation

Benefits of the CSRD

- Promotes **consolidating your corporate strategy** to support your decision-making and help manage ESG risks and opportunities in a holistic way
- **Links financial with non-financial performance**
- Increases employees, clients, and other **stakeholders' engagement** and contributes to capturing and retaining talent
- Improves and protects corporate reputation through greater **transparency**
- Offers a good point for **comparisons** with other organizations



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