



Corporate Sustainability Reporting Directive

Jan-Frederik Konerding | Partner | KPMG AG

April 2024

EU at the forefront of business sustainability enforcement

Political orientation and strategic goal

The screenshot shows a webpage with the title "Green Deal: key to a climate-neutral and sustainable EU". Below the title is a circular diagram titled "Core elements of the EU Green Deal" with the following items: Climate protection, Energy, Just and inclusive economy / circular economy, and Skills and innovation. Other items include Air pollution, Biodiversity, Reshaping of the EU economy for a more sustainable future, and Sustainable mobility.

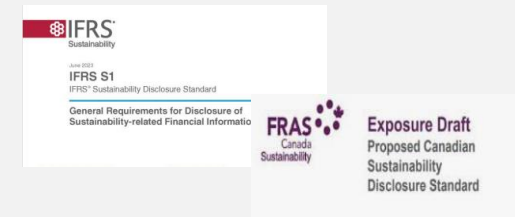
Stakeholders' perspective and expectation



EU introduces extensive legal frameworks as an instrument for transparency

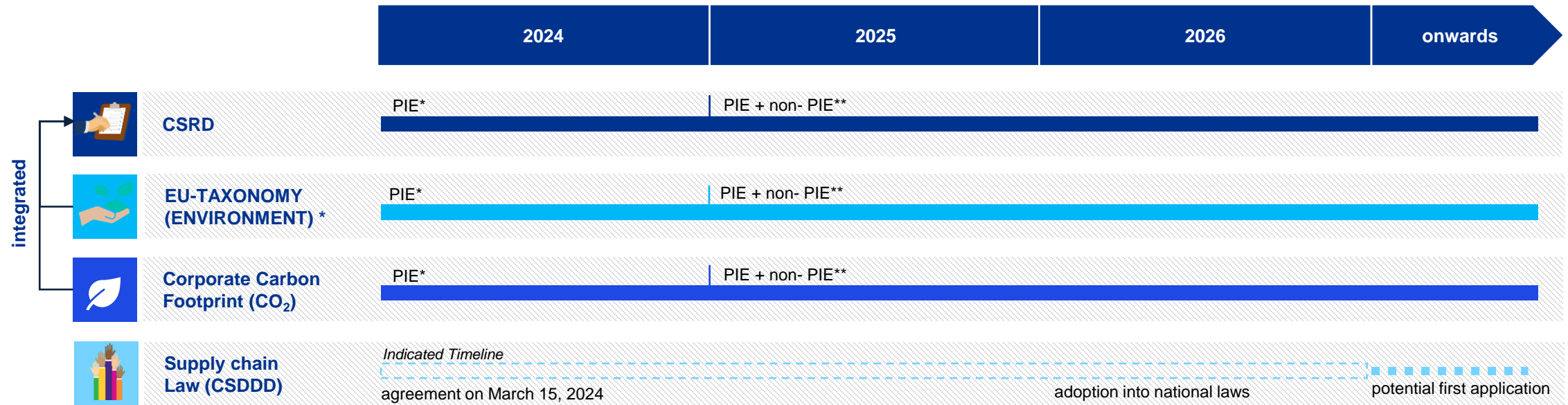


Non-EU countries follow suit with sustainability guidelines



examples

EU regulatory timeline

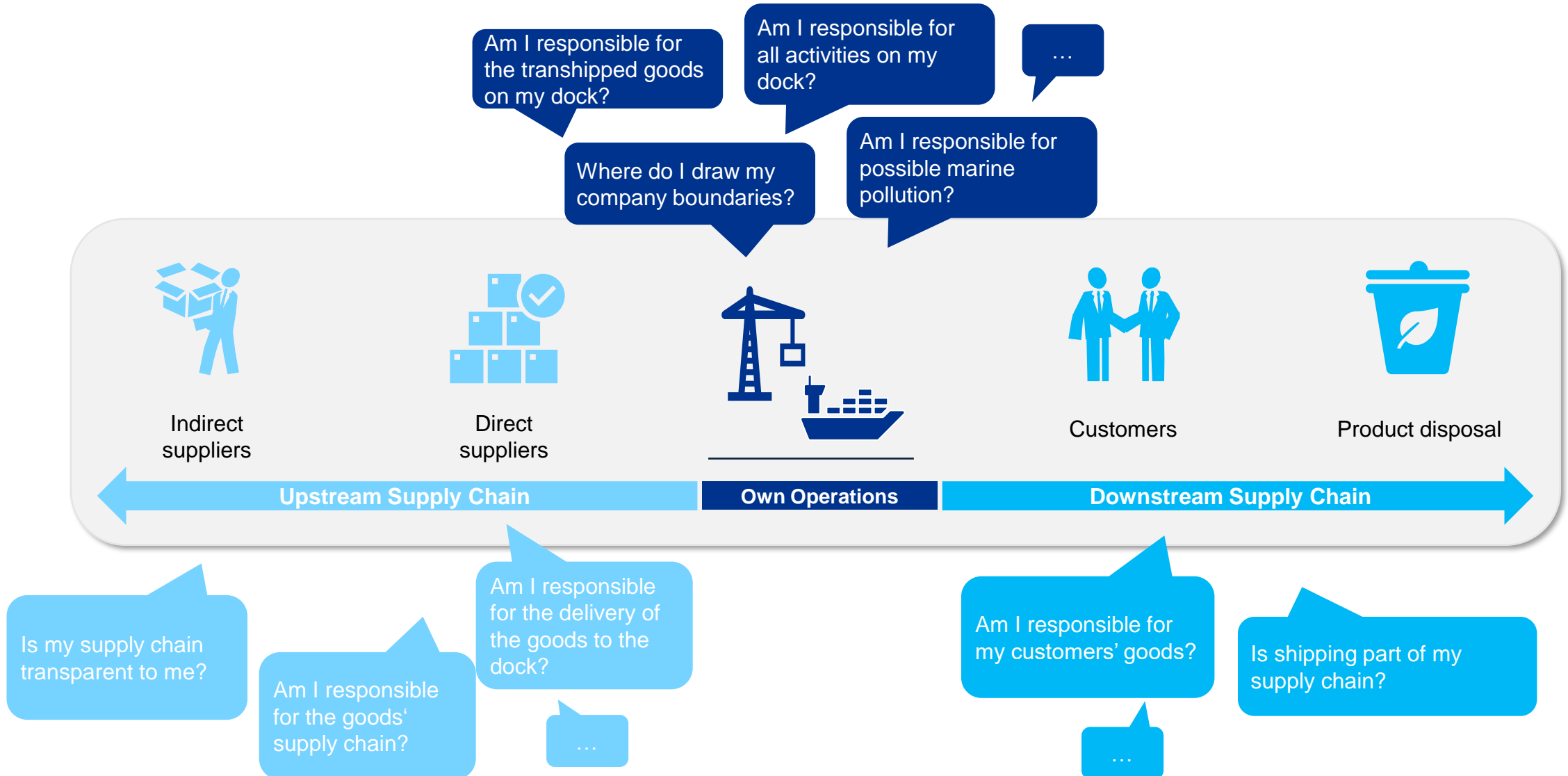


not conclusive list

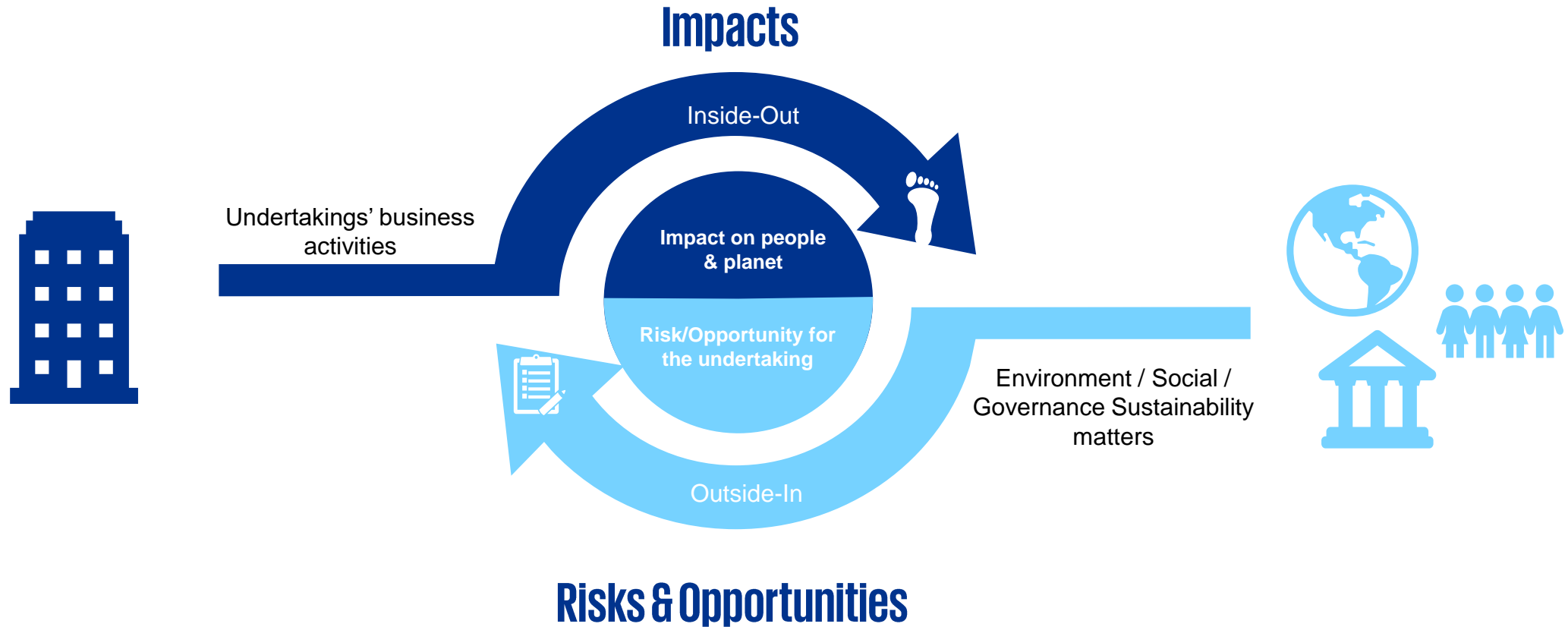
*Listed large companies with >599 employees

** Large companies with >250 employees, >25 mio EUR assets, >50 mio EUR revenues [2/3]

Value chain transparency is pivotal for CSRD reporting

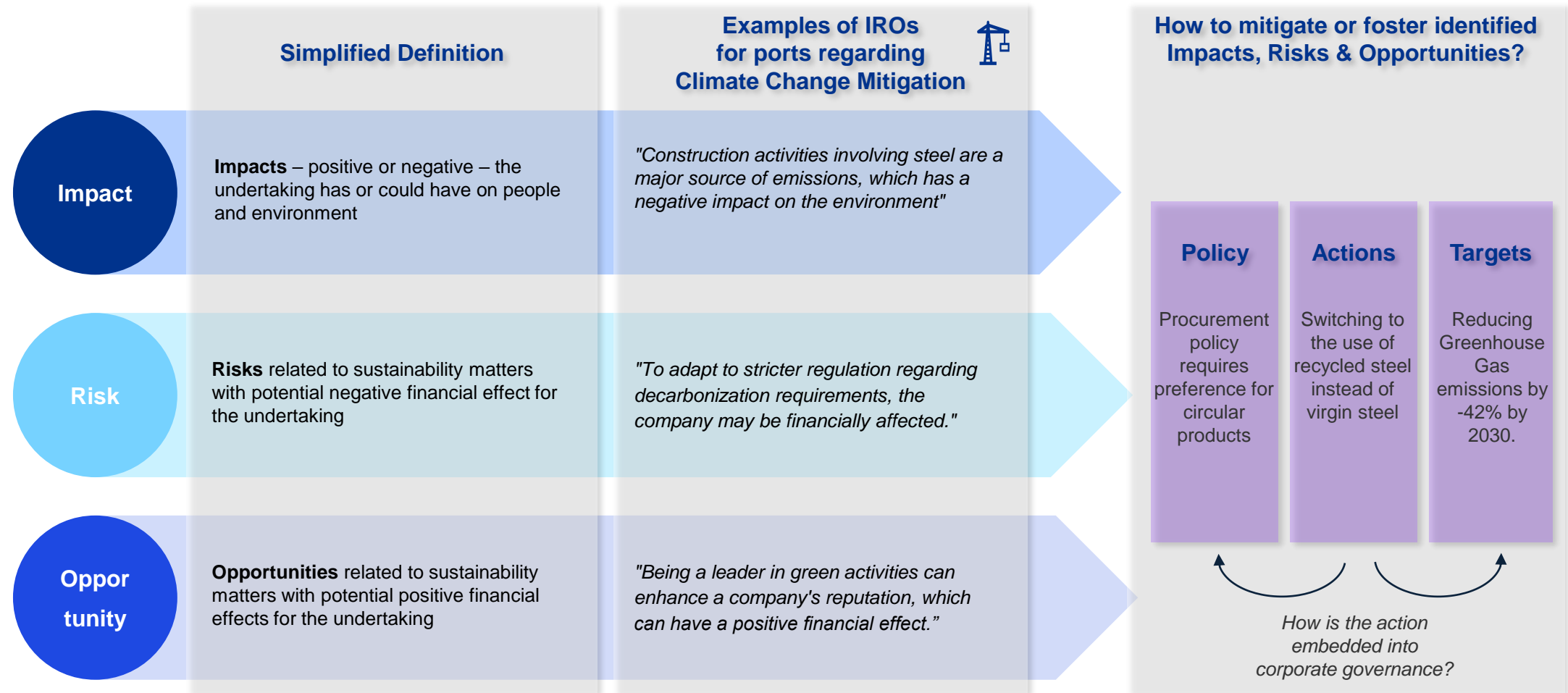


Double Materiality Concept expands companies' responsibility for sustainability



Impacts, Risks & Opportunities will frame your CSRD Report

Exemplary and simplified representation of CSRD mechanism!



Key learnings from years of ESG and CSRD advice



Start preparing for CSRD reporting early to allow time for the complex preparations.



Setting up a project team with clear responsibilities.



Involvement of the whole organisation and especially the stakeholders as early as possible.



Perform materiality analysis at an early stage to gain clarity on impacts, risks and opportunities, and therefore the content of the report.



Regular updates on project progress to stakeholders in the company.

Happy to connect!



Jan-Frederik Konerding

Partner

KPMG AG, Hamburg, Germany

Accounting & Process Advisory

M +49 175 1848610

jkonerding@kpmg.com



kpmg.de/socialmedia

kpmg.de

KPMG International und ihre verbundenen Unternehmen erbringen keine Leistungen für Kunden. Keine Mitgliedsfirma ist befugt, KPMG International und ihre verbundenen Unternehmen oder eine andere Mitgliedsfirma gegenüber Dritten zu verpflichten oder vertraglich zu binden, ebenso wie KPMG International und ihre verbundenen Unternehmen nicht autorisiert sind, andere Mitgliedsfirmen zu verpflichten oder vertraglich zu binden.

© 2024 KPMG AG Wirtschaftsprüfungsgesellschaft, eine Aktiengesellschaft nach deutschem Recht und ein Mitglied der globalen KPMG-Organisation unabhängiger Mitgliedsfirmen, die KPMG International Limited, einer Private English Company Limited by Guarantee, angeschlossen sind. Alle Rechte vorbehalten. Printed in Germany. Der Name KPMG und das Logo sind Marken, die die unabhängigen Mitgliedsfirmen der globalen KPMG-Organisation unter Lizenz verwenden.



Back-Up



Deep Dive: Corporate Carbon Footprint

