

Corporate Sustainability Reporting Directive

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EU at the forefront of business sustainability enforcement









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

Am I responsible for the transhipped goods on my dock?

Am I responsible for all activities on my dock?



Where do I draw my company boundaries? Am I responsible for possible marine pollution?



Indirect suppliers



Direct suppliers





Customers



Product disposal

Upstream Supply Chain

Own Operations

Downstream Supply Chain

the goods to the



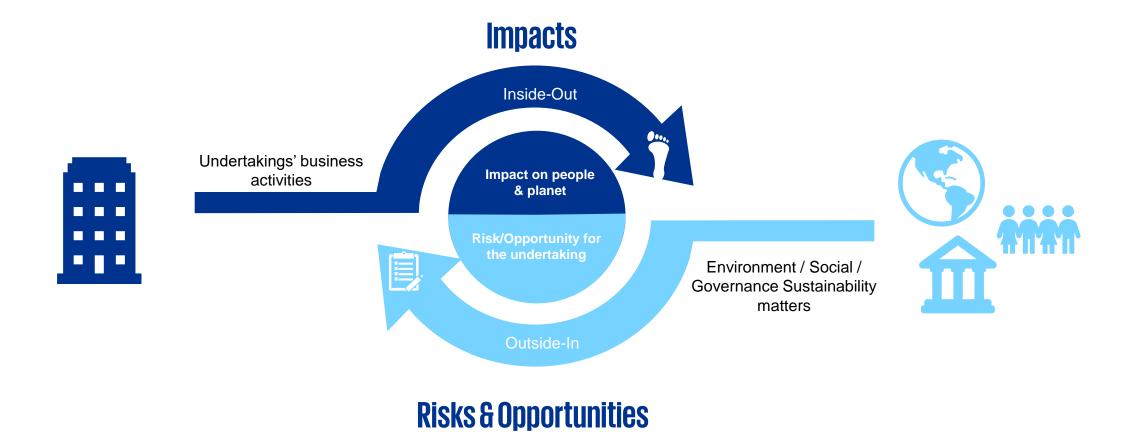
Am I responsible for my customers' goods?

Is shipping part of my supply chain?





Double Materiality Concept expands companies' responsibility for sustainability





Impacts, Risks & Opportunities will frame your CSRD Report

Examples of IROs How to mitigate or foster identified F for ports regarding **Simplified Definition** Impacts, Risks & Opportunities? **Climate Change Mitigation** "Construction activities involving steel are a Impacts – positive or negative – the major source of emissions, which has a undertaking has or could have on people **Impact** negative impact on the environment" and environment **Policy Actions Targets** Switching to Reducing Procurement the use of Greenhouse policy recycled steel requires Gas "To adapt to stricter regulation regarding **Risks** related to sustainability matters instead of emissions by preference for with potential negative financial effect for Risk decarbonization requirements, the virgin steel -42% by circular the undertaking company may be financially affected." products 2030. "Being a leader in green activities can **Opportunities** related to sustainability **Oppor** matters with potential positive financial enhance a company's reputation, which tunity effects for the undertaking can have a positive financial effect." How is the action embedded into corporate governance?



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!



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Back-Up



Deep Dive: Corporate Carbon Footprint

