

# EVERYTHING YOU NEED TO KNOW ABOUT CSRD

In 2025 the CSRD will require more than 50,000 organisations operating in the European Union (EU) to disclose information about their Environmental, Social, and Governance (ESG) measures. Learn how you can start preparing for compliance. For all of your other questions, we're here for you.

## CSRD: Corporate Sustainability Reporting Directive

### Environmental



- Energy use and efficiency
- Biodiversity
- Climate change
- Waste
- Greenhouse gases
- Footprint

### Social



- Fair pay
- Equal opportunity
- Benefits
- Health & safety
- Community
- Responsible supply chain
- Labour law compliance

### Governance



- Corporate governance
- Risk management
- Compliance
- Ethics
- Integrity
- Transparency

## Compliance Ready Resource Checklist

Reference	Source	Link
Corporate sustainability reporting	European Commission	<a href="https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en">https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en</a>
CSRD is resetting the ESG value-creation agenda in CEE	pwc	<a href="https://www.pwc.com/ua/en/services/csrd.html">https://www.pwc.com/ua/en/services/csrd.html</a>
Questions and Answers on the Adoption of European Sustainability Reporting Standards	European Commission	<a href="https://ec.europa.eu/commission/presscorner/detail/en/qanda_23_4043">https://ec.europa.eu/commission/presscorner/detail/en/qanda_23_4043</a>

## Who needs to comply?



- Large listed companies, banks, and insurance companies already subject to the NFRD (Non-Financial Reporting Directive = big EU banks must disclose sustainability measures in their annual reports.)
- Other listed EU companies
- Listed European SMEs
- Large private European companies
- Non-European companies with significant business in the EU

The information in this factsheet is



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