

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

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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