

# Navigating CSRD Requirements

The CSRD (The Corporate Sustainability Reporting Directive) is a regulation standardizing sustainability reporting. Large, and publicly listed organizations in the EU and some non-EU organizations must report against the European Sustainability Reporting Standards (ESRS). The ESRS requirements include:

1

## Double Materiality

Evaluate if sustainability matters or is material from two perspectives:

1. Impact on people and environment.
2. The financial impact of sustainability related matters.

2

## Sustainability Disclosures

Disclose detailed information across environmental, social, and governance matters.

3

## Forward- looking Information

Disclose performance and the resilience of your business model and strategy.

4

## Assurance

Ensure you have the right process and control in place as disclosures are subject to limited assurance in first phase.