

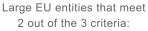
Approaching the Corporate Sustainability Reporting Directive (CSRD)

Bringing standardization, transparency and clarity to reporting

In the wake of the EU Green deal, the EU has adopted the Corporate Sustainability Reporting Directive (CSRD) which replaces the existing Non-Financial Reporting Directive (NFRD). The CSRD will bring together the 'E', 'S' and 'G' of ESG reporting in a more coherent manner and aims to increase transparency of corporate progress in sustainability. There will be a focus on businesses to clearly disclose their ESG impacts to investors and consumers in an understandable way. Companies will be expected to provide all CSRD-related information in either their annual or management reports, and much like financial data, the information will be audited. The CSRD brings standardization, clarity, and transparency to reporting enabling a clearer view to how businesses are meeting their goals and moving the needle on sustainability.

CSRD timeline for businesses

REPORTING PERIOD: FY starting on or after 1 January 2025



- 1.>250 employees
- 2.>€20M in assets
- 3.>€40M net turnover

REPORT EXPECTED 2026

Large Entities Present in the EU

REPORTING PERIOD: FY starting on or after 1 January 2028

Entities with an EU presence with >€150M turnover in the EU and at least one subsidiary or branch with a net turnover >€40M in the EU

REPORT EXPECTED 2029

Non-EU Entities

Large Public-Interest Entities

REPORT EXPECTED 2025

Large public-interest entities with >500 employees (already subject to NFRD)

REPORTING PERIOD: FY starting on or after 1 January 2024



Listed SMEs

REPORT EXPECTED 2027

Listed SMEs will be subject to certain reporting requirements.
They can choose to opt-out until 2028 but this is not recommended

REPORTING PERIOD: FY starting on or after 1 January 2026





How can Schneider Electric support your business with CSRD?



CSRD Readiness Evaluation

- Increase understanding and education around CSRD and the requirements
- · Identify, collaborate and engage with business stakeholders
- Qualification and scope assessment aligned with CSRD obligations



Double Materiality Assessment

- Establish environmental, social, and governance (ESG) strategy and reporting plan
- Identify material topics from a financial resilience and an impact perspective
- Prioritize ESG topics to ensure goals and strategies will be effective and focused on the right action areas



CSRD Gap Assessment

- Review and address data and improvement areas within your collection procedures
- Outline additional data, stakeholder information and policy documentation needed to enable a comprehensive assessment
- Identify process gaps that exist and make recommendations to create efficiencies and ensure accuracy



Data Management

- Centralize all your energy, ESG, and sustainability data with EcoStruxure Resource
 Advisor to make reporting easier than ever before
- Empower your company to document and analyze data including natural resources management, responsible sourcing practices, diversity, equity and inclusion
- Communicate on your CSRD metrics and improve reporting

Visit se.com/climaterisk for helpful tools, and to get connected with one of our sustainability experts.

Contact Us

