

CSRD is coming - is your company prepared?

What is the CSRD?

The new Corporate Sustainability Reporting Directive is a European directive. It changes the way companies must disclose and report information on Corporate Sustainability.

When do companies need to report in line with CSRD?

1st Jan **2025** for companies already subject to the Non-Financial Reporting Directive for financial year 2024. 1st Jan **2026** for large companies (not subject to NFRD) for financial year **2025**. 1st Jan **2027** for listed SME's for financial year **2026**.

Why a new directive?

The CSRD is needed to improve transparency and comparability of sustainability reporting among EU companies, enabling stakeholders to make informed decisions and drive sustainable investments towards companies that prioritize ESG performance.

Which large companies need to report in 2026?

Non-listed EU companies for which 2 out of these 3 criteria apply:

€50M
Net Annual Revenue

€25M
Balance sheet

> 250
Average Employees

What topics should companies report on?

- Double materiality (Finance and Impact)
- Impact in the value chain

Companies need to disclose specific information according to defined standards (ESRS):



Environmental topics

- Climate change mitigation
- Climate change adaptation
- Water and Marine Resources
- Circular Economy
- Pollution Prevention
- Biodiversity and Ecosystems



Social topics

- The Company's Own Workforce
- Workers in the Value Chain
- Affected Communities
- Consumers and End Users



Governance topics

- Governance
- Risk Management and Internal Control
- Business Conduct

Our 7 step- method to get you ready for the new CSRD

steps

1

Stakeholders mapping
across the Value Chain

2

Double Materiality Assessment:
Finance and Impact

3

Gap Assessment

4

Set Sustainability statements:
governance, strategy,
EU Taxonomy, metrics & targets

5

Data collection

6

Set up report structure

7

Prepare report in digital format
(XHTML) for the European Single
Access Point (ESAP) database

Facing preparation challenges?

Let us be your CSRD partner. With all the expertise needed for reporting under one roof, we are here to help you with the right and timely preparation of your company's sustainability reporting.

Our simple, structured 7-step approach and unique ESG management services ensure qualitative, fully compliant sustainability reporting.

Specialised in the following ESG Management services:

- ESG strategy development
- Develop corporate statements and strategies in the field of:
 - Climate change (mitigation and adaptation)
 - Pollution
 - Water and Marine Recourses
 - Biodiversity and Ecosystems
 - Resources and circularity
 - Company workforce and workers in the value chain
 - Communities and consumers
 - Governance

For more information,
please contact us:

Sustainability.reporting@rhdhv.com
+ 31 6 51549561



Sascha Robijn
Sustainability lead



Mirjam van der Velde
Sustainability lead