

The title 'PRODUCT SHEET ESRS PRE-ASSESSMENT' is positioned on the left side of the image, overlaid on a dark green, curved graphic element. The text is in white, bold, uppercase letters.

New Mandatory EU Sustainability Reporting Standards

With sustainability front and center, businesses operating in the European Union are scrambling to meet new standards and requirements established by the EU Corporate Sustainability Reporting Directive (CSRD). DEKRA provides independent pre-assessment ensuring compliance with recently adopted CSRD European Sustainability Reporting Standards (ESRS).

Introducing the European Sustainability Reporting Standards (ESRS)

A key component of the European Union (EU) Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS) mandate disclosure and compliance requirements. Created in the image of financial accounting principles, ESRS were specifically designed by the European Financial Reporting Advisory Group (EFRAG) to ensure annual accurate, comparable and standardized corporate sustainability and environmental, social and governance (ESG) reporting for companies operating in the EU.





Current Sections of the ESRS

With sector-specific and SME (small or medium enterprises) proportionate standards expected to be added later, ESRS currently provides requirements for ten topical environmental, social and governance (ESG) standards as well as two cross-cutting general standards including:

Cross-cutting standards		
General requirements (ESRS 1)		
General disclosures (ESRS 2)		
Topical standards		
Environment (ESRS E) <ul style="list-style-type: none">▶ Climate change▶ Pollution▶ Water and marine resources▶ Biodiversity and ecosystems▶ Resource use and circular economy	Social (ESRS S) <ul style="list-style-type: none">▶ Own workforce▶ Workers in the value chain▶ Affected communities▶ Consumers and end-users	Governance (ESRS G) <ul style="list-style-type: none">▶ Business conduct

Gearing Up for ESRS Compliance Transformation

In efforts to meet growing investor, market and consumer demands, EU legislators have adopted significant changes to improve the accuracy and transparency of organizational reporting of sustainability measures and results. With the addition of the ESRS framework being added to the already released CSRD, the rules under which companies report environmental, social and governance information have been both updated and hardened. DEKRA experts conduct comprehensive pre-assessment to help you identify gaps and take effective action to ensure seamless transition to appropriate and acceptable sustainability reporting according to the ESRS mandate.





Encroaching Deadlines

Companies are required to start CSRD ESRS application depending on their size, makeup, current obligations and generated revenues as follows:

- ▶ **January 1, 2024 (first report in 2025)**
All companies already subject to the Non-Financial Reporting Directive (NFRD)
- ▶ **January 1, 2025 (first report in 2026)**
Companies of more than 250 employees with a Balance Sheet of over 20 million Euro and revenues higher than 40 million Euro
- ▶ **January 1, 2026 (first report in 2027)**
Small and medium-sized companies and public interest entities meeting 2 of three prescribed criteria

- **Small:** fewer than 50 employees with a Balance Sheet of less than 4 million Euro and revenues not exceeding 8 million Euro
- **Medium:** fewer than 250 employees with a Balance Sheet of less than 20 million Euro and revenues not exceeding 40 million Euro

- ▶ **January 1, 2028 (first report in 2029)**
All third-country companies with revenues of less than 150 million Euro in the EU and subsidiaries or branch offices in the EU

Our ESRS Pre-Assessment

In an era marked by the ascension of sustainability and corporate accountability, DEKRA is at your side to help you better address and manage responsible business practices and operations. We conduct comprehensive ESRS pre-assessment designed to gauge your readiness for CSRD sustainability reporting standards compliance.

DEKRA experts evaluate your reporting processes and data capabilities while identifying gaps and areas in need of improvement. Our team of experienced professionals analyze your operations, policies and performance metrics to provide you with valuable insights and recommend effective strategies and actions.

Confident, Compliant and Competitive

Our ESRS pre-assessment enables you to:

- ▶ Securely navigate complex CSRD and ESRS regulation
- ▶ Fully comply with CSRD and ESRS requirements and standards
- ▶ Verify the accuracy of your materiality assessment and sustainability reporting
- ▶ Maintain optimal operational and strategic resilience to overcome any challenge
- ▶ Prove corporate responsibility for competitive advantage in demanding markets

Make sure you are using your sustainability report to your advantage. Contact our experts to learn more about our ESRS pre-assessment!

CONTACT US!

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