

An Introduction to CSRD and Decarbonization

26.03.2024

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SUSTAINABILITY

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Thibaud Bastien

House of Sustainability

Companies

Large, medium and
small companies

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A platform for facilitating,
federating and collaborating on
sustainable development

Ecosystem



Missions

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Our missions



**Sustainability
Cycles**



**Raising Awareness
& Informing**

Our missions

**Raising Awareness
& Informing**

Guiding

**Advising
& Supporting**

Programme 2024

FEB 2024

MAR 2024

APR 2024

MAI 2024

Inclusion of
employee
stakeholders

Decarboni-
sation

Governance +
Purpose

Circular
Economy

- Raison d'être, gouvernance et leadership : la formation comme clé de réussite | 16 avril | 10-12h | CC
- « Stands conseils » Comprendre et implémenter le développement durable en 6 thèmes | 25 avril | 14-17h | CdM

JUN 2024

JUL 2024

OCT 2024

NOV 2024

ESG Strategy

ESG Innovation

ESG Reporting

Value Chain

CSRD

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From the NFRD to the CSRD



What is the CSRD?

Objective: Bring sustainable reporting on par with financial reporting, standardising sustainability-related disclosures.

- Part of the European Green Deal
- Replaces the Non-Financial Reporting Directive (NFRD)
- Requires companies to disclose information on their risks and opportunities associated with social and environmental issues
- Harmonises reporting along the European Sustainability Reporting Standards (ESRS)

Who does the CSRD apply to and when?



The key elements of the CSRD

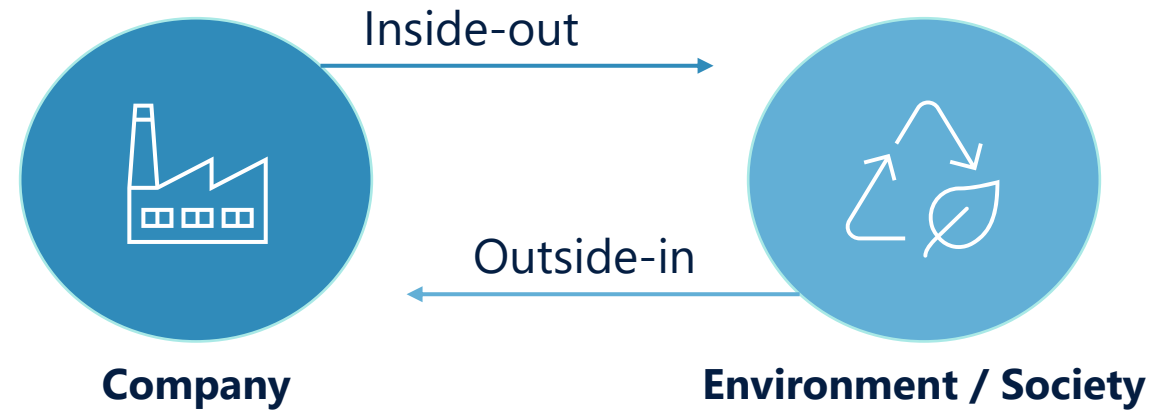
Materiality assessment

- Stakeholder interviews to identify the relevant material issues
- Produces a matrix for the prioritisation of material issues

The key elements of the CSRD

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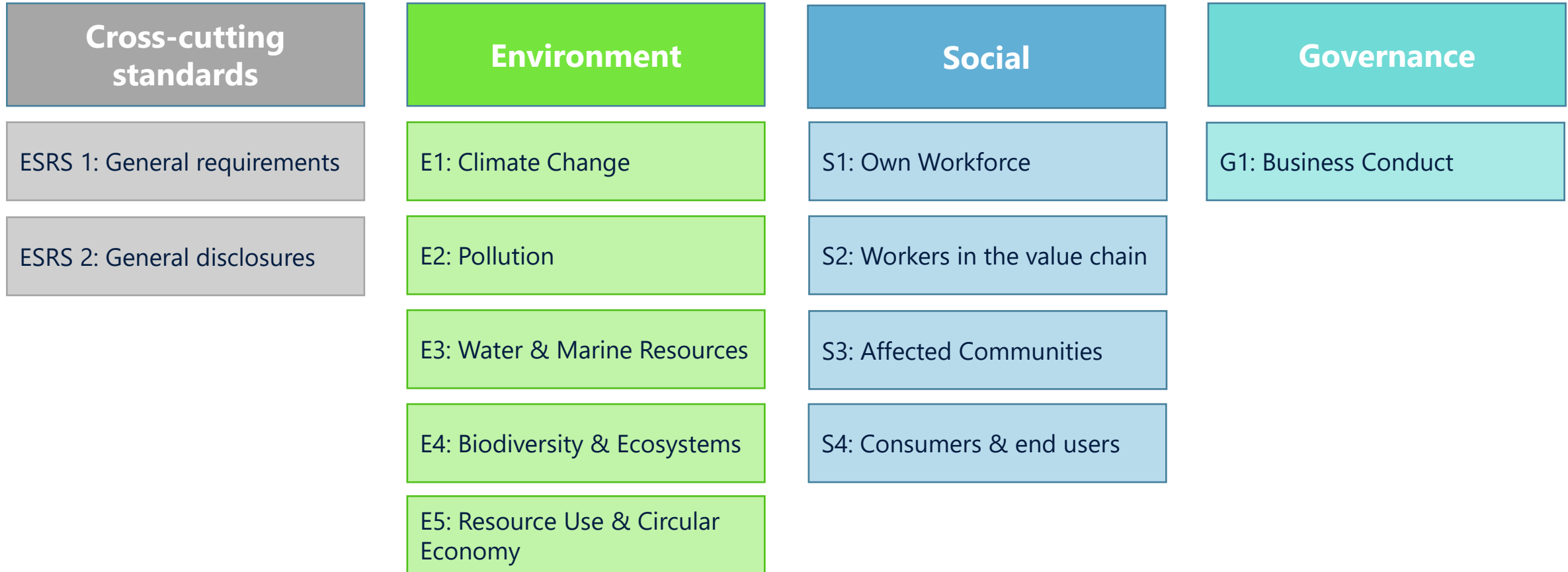
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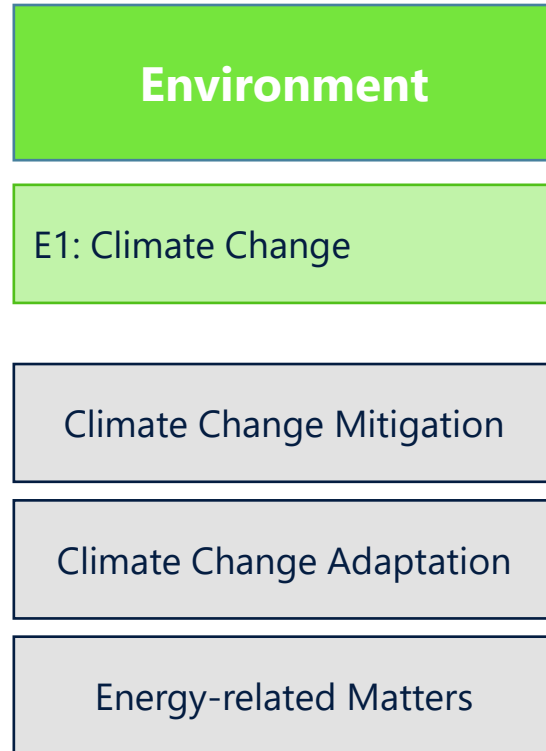
European Sustainability Reporting Standards (ESRS) assessment

- Defines the indicators to be reported on
- In part obligatory, but mostly based on the materiality assessment

The key elements of the CSRD



ESRS E1: Climate Change



Scopes of emissions

SCOPE 1

Direct greenhouse gas emissions from the company's activity

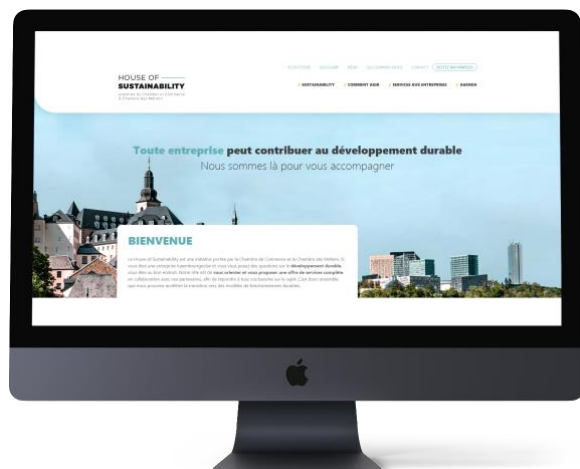
SCOPE 2

Indirect emissions associated with the use of energy

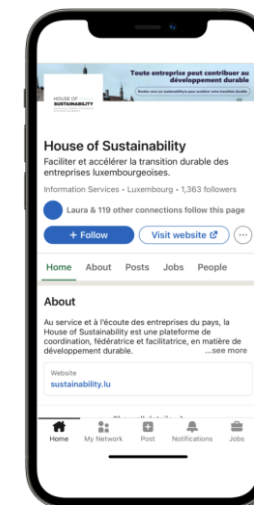
SCOPE 3

Indirect emissions associated with the value chain

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