EU CSRD

▼ **EU CSRD Template**
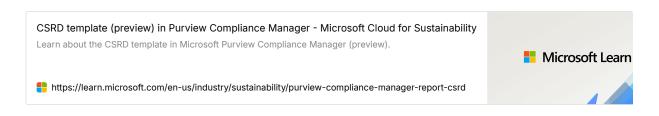
Sections & Standards (Content):

General sustainability standards
ESRS 1 – General Requirements
ESRS 2 – General Disclosures

Environmental standards
ESRS E1 – Climate change
ESRS E2 – Pollution
ESRS E3 – Water and marine resources
ESRS E4 – Biodiversity and ecosystems (voluntary)
ESRS E5 – Resource use and circular economy

Social standards
ESRS S1 – Own Workforce
ESRS S2 – Works in the value chain
ESRS S3 – Affected communities
ESRS S4 – Consumers and end-users

Governance standard
ESRS G1 – Business Conduct

Template (Report Samples)

Corporate Sustainability Reporting Di...

Service

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Control title	Control ID	Achievable points	Im
ESRS 2 General Disclosures (9)			
Organizational communication	ESRS2-GOV-2	9	3
Organizational roles and responsibilities	ESRS2-GOV-1	27	9
Process to determine material impact of risks and ...	ESRS2-IRO-1	21	7
Risks and controls	ESRS2-GOV-5	15	5
Stakeholder engagement	ESRS2-SBM-2	12	4
Sttrategy and business model impact	ESRS2-SBM-3	18	6
Sustainability performance based incentives	ESRS2-GOV-3	12	4

CSRD template (preview) in Purview Compliance Manager - Microsoft Cloud for Sustainability

Learn about the CSRD template in Microsoft Purview Compliance Manager (preview).

https://learn.microsoft.com/en-us/industry/sustainability/purview-compliance-manager-report-csrd

Microsoft Learn

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https://compliance.microsoft.com/compliancemanager?viewid=AssessmentTemplate

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CSRD: A Guide to ESG Reporting in Europe

The Corporate Sustainability Reporting Directive, CSRD, is designed to overhaul ESG reporting. Read more from Atrius.

https://atrius.com/csrd-requirements/#toc4

▼ Dataset Resources

- Conclusion: Right now, at the beginning of 2024, **almost no related published reports,** as this new rule will be officially and firstly applicable to companies already subject to NFRD on January 1, 2025.

- New rules entered time: **5 January 2023.**

"The first companies will have to apply the new rules for the first time in the 2024 financial year, for reports published in 2025."

The EU CSRD regulation takes effect in four phases:

1. Companies already subject to the NFRD must begin reporting using ESRS standards in 2025 on their 2024 financial year

2. Large companies not currently subject to the NFRD must begin reporting using ESRS standards in 2026 on their 2025 financial year

3. Listed SMEs (except micro undertakings), small and non-complex credit institutions, and captive insurance undertakings must begin reporting in 2027 on their 2026 financial year

4. International companies with net turnover above 150€ million in the EU who meet other CSRD requirements must begin reporting in 2029 on their 2028 financial year

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Corporate sustainability reporting

EU rules require large companies and listed companies to publish regular reports on the social and environmental risks they face, and on how their activities impact people and the environment.

https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

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CSRD (欧盟企业可持续发展报告指令)与ESRS（可持续发展报告准则）

欧盟 CSRD 企业可持续发展报告指令是什么？它的来龙去脉如何？适用于那些企业？中国企业要注意些什么？

https://ohesg.com/criteria/csrd.html#what-s-csrd

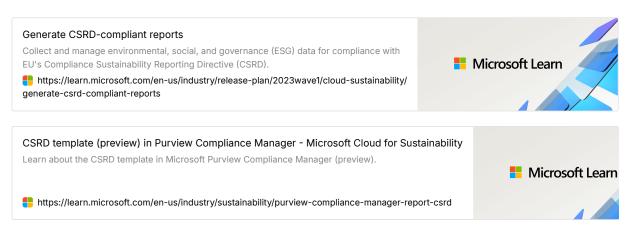## ▼ Related work on CSRD - Microsoft

An App to help company or organization easily complete sustainbility related report in a whole process.

There are many standards in the app that can help company, while the EU CSRD is the one that will be achieved in the future.

- Track and disclose the required information
- Use digital data and tagging
- Prepare and submit a CSRD report **(preview, not already achieved)**
- Provide data for third-party assurance

Regulation	Availability	Created by	Last updated date	Created date	Activation
⌄ Premium templates (376)					
ISO IEC 80001-1:2010	Premium	Microsoft	5/24/2022	5/24/2022	Inactive
Standardized Information G...	Premium	Microsoft	10/15/2021	10/15/2021	Inactive
EU - Directive 2006/24/EC	Premium	Microsoft	7/16/2022	5/24/2022	Inactive
ISO 27005:2018	Premium	Microsoft	9/29/2022	5/24/2022	Inactive
UAE's Federal Decree Law Re...	Premium	Microsoft	9/29/2022	5/24/2022	Inactive
ISO 28000 – Specifications f...	Premium	Microsoft	5/24/2022	5/24/2022	Inactive
Connecticut Information Sec...	Premium	Microsoft	9/29/2022	5/24/2022	Inactive
CIS M365 Foundation Level 1	Premium	Microsoft	11/23/2022	7/16/2022	Inactive
CIS M365 Foundation Level 2	Premium	Microsoft	11/23/2022	5/24/2022	Inactive
CIS Foundation Level 2 v1.1.0	Premium	Microsoft	2/28/2023	2/28/2023	Inactive

Different Regulations in Microsoft Purview

Generate CSRD-compliant reports
Collect and manage environmental, social, and governance (ESG) data for compliance with EU's Compliance Sustainability Reporting Directive (CSRD).
https://learn.microsoft.com/en-us/industry/release-plan/2023wave1/cloud-sustainability/generate-csrd-compliant-reports

CSRD template (preview) in Purview Compliance Manager - Microsoft Cloud for Sustainability
Learn about the CSRD template in Microsoft Purview Compliance Manager (preview).
https://learn.microsoft.com/en-us/industry/sustainability/purview-compliance-manager-report-csrd