

# DFG & TRG:

Implementation CSRD

TheRockGroup Monday, May 15, 2023

# Implementation of the Corporate Sustainability Reporting Directive: improved sustainability reporting

### What is CSRD?

The Corporate Sustainability Reporting Directive (CSRD) is new EU legislation aimed at improving sustainability reporting for large companies.

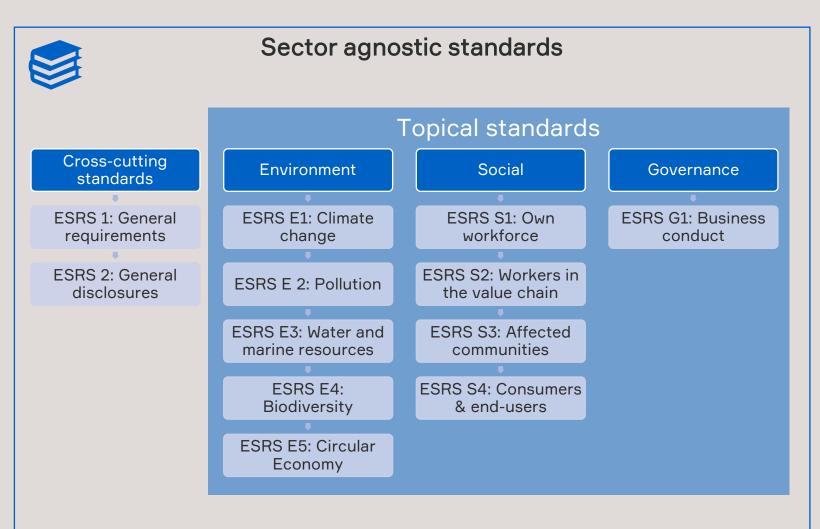
### What does it mean for DFG?

DFG needs to comply with CSRD. This means reporting on selected non-financial data, such as environmental, social and governance related policies, actions, metrics and targets

- TRG's team will be responsible for coordinating and executing the non-financial reporting at DFG.
- Reporting happens on holding level. Subsidiaries are exempted from CSRD reporting. However, a small
  part of data requirement based on consolidation of data from subsidiaries.
- Combination of different types of data: policies, actions, targets, metrics. Only a small part of the data
  is quantitative + not all data requirement will be relevant for DFG. The final list of data requirements will
  follow as a result from the double materiality assessment.

TRG 2

### Overview of reporting requirements





### Sector-specific standards

- Specific sectorial requirements
- Application depending on the sector
- Under development



### **Entity-specific reporting**

- For sustainability topics not covered by the standards but material for the company
- Needs to follow the same quality requirements as listed in ESRS 1

TRG 3

# Preferably, data is gathered at holding level. Only small part requires consolidation of subsidiary data

### **Existing data**

Start with existing data, e.g. on CO2. This is assessed on compatibility with CSRD requirements and used where possible.

# Policies, actions, targets

For policies, actions,
targets: follow
subsidiaries that have this
in place, or develop for
group where necessary
(building on CSDDD)

# Metrics (holding level)

For metrics: where possible on holding level, e.g. for waste (where multiple subsidiaries use same supplier and data can be gathered on supplier level)

## Metrics (remainder)

For remainder of metrics:
gather info from
subsidiaries and
consolidate (only small
part). We will inform
subsidiaries when data is
needed

TRG

# Looking forward to working together!

Joris den Boer <u>Joris.den.boer@therockgroup.biz</u> +31 (0)6 25361637

TheRockGroup
Mauritskade 64, 1092 AD Amsterdam
<a href="https://therockgroup.biz/">https://therockgroup.biz/</a>