



IMPACT25

CSRD, ESRS, ESG...what does it mean?



CSRD

In 2015 the Paris Climate Agreement was formed, which translated into the Greenddeal in 2021, in which all EU countries agreed that the European Union would be climate neutral by 2050. The Corporate Sustainability Reporting Directive (**CSRD**) is a result from this Greenddeal, and its purpose is to publicly make the sustainability information and sustainable investments from companies transparent.

Since DFG meets 2 out of the 3 CSRD criteria (40 million turnover, 20 million balance, >250 employees) we must report on our financial year 2025 according to all CSRD requirements.

ESRS

For our financial annual reporting, the guidelines are known via 'de Raad voor de Jaarverslaggeving', the IFRS or US GAAP. For the CSRD these guidelines are written and called the European Sustainability Reporting Standards (**ESRS**). The ESRS are divided into Cross-cutting standards and Environmental, Social and Governance standards.

ESG

ESG reporting (Environment, Social, Governance) is a general name, used for anchoring sustainability in company processes, policies and strategy. Basically: not every ESG report results from CSRD/ESRS, however every CSRD/ESRS reporting demand leads to a ESG report.