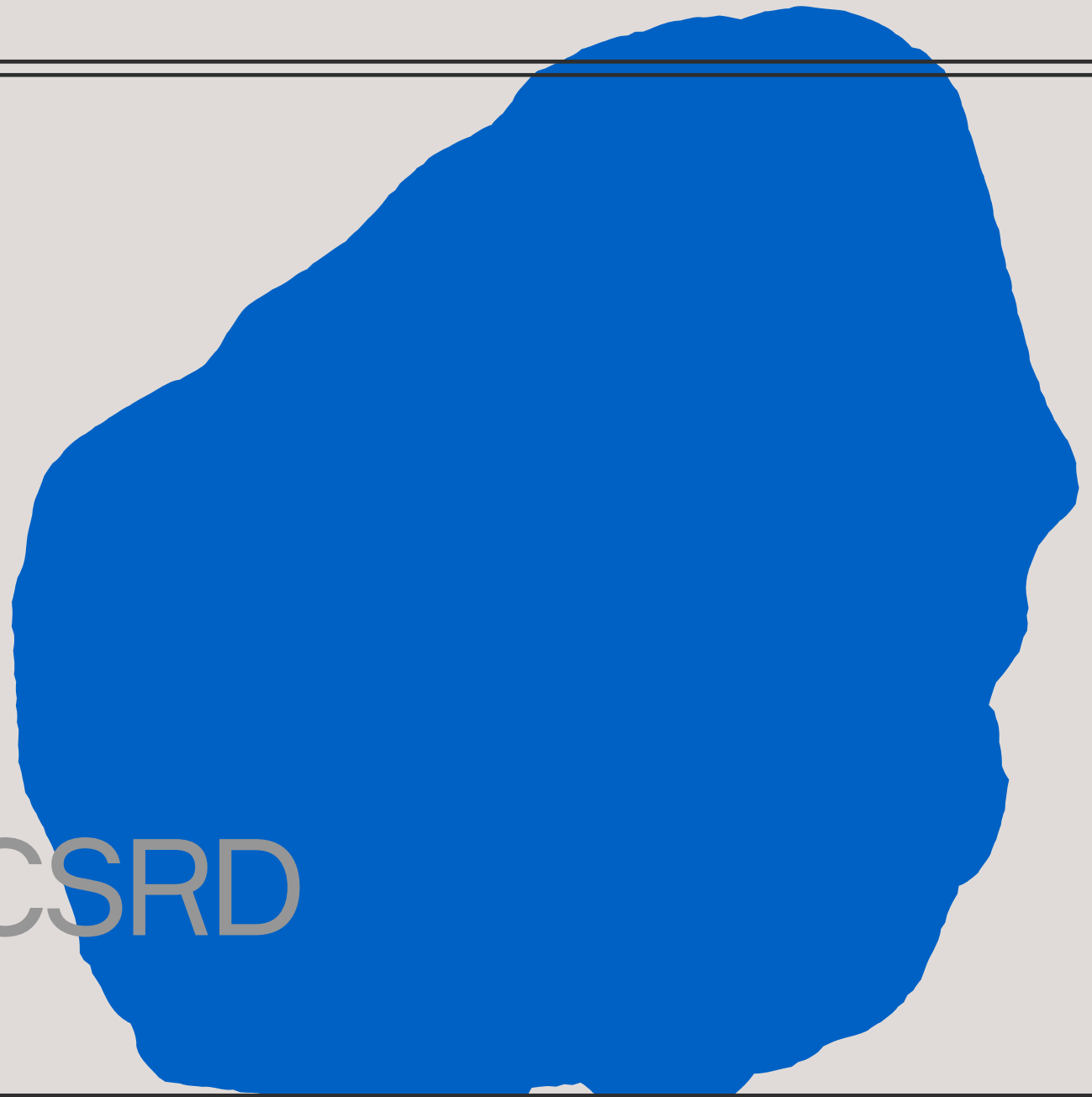




# DFG & TRG:

## Implementation CSRD



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

## What is CSRD?

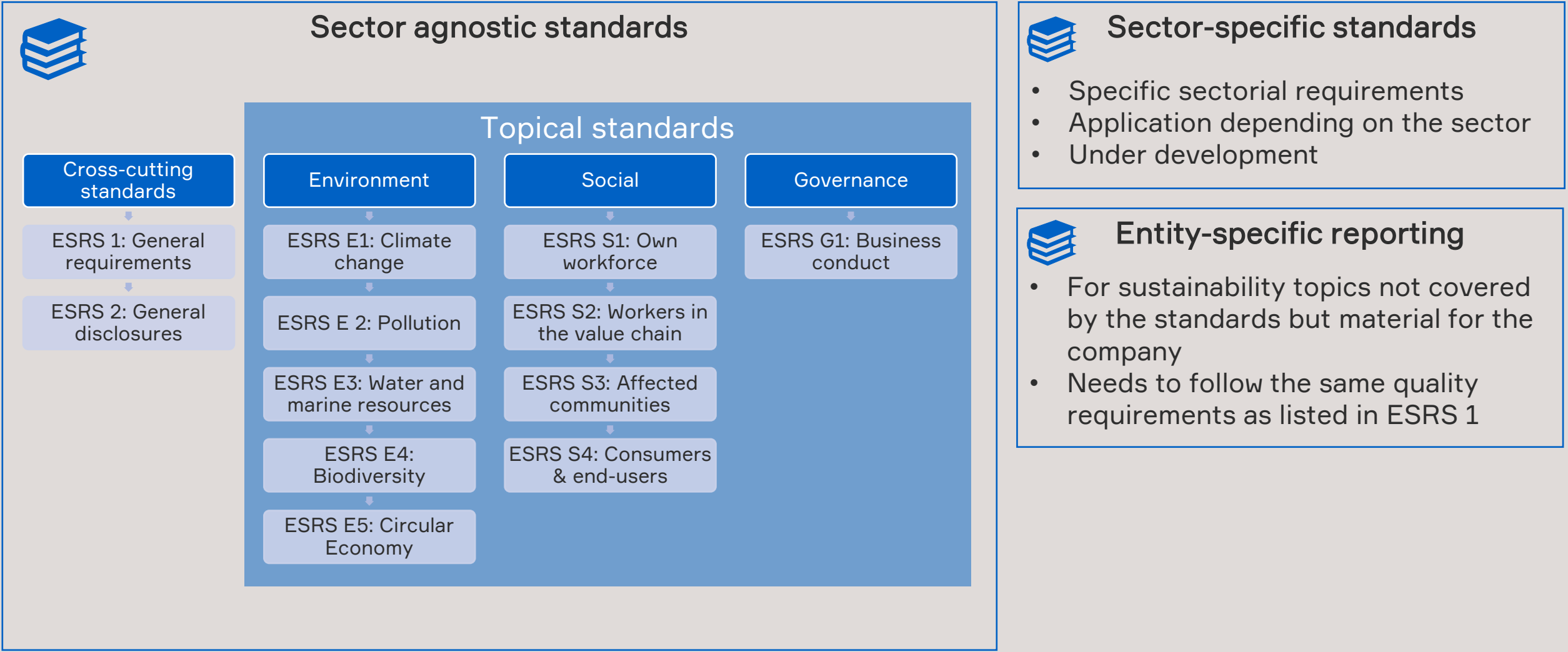
The Corporate Sustainability Reporting Directive (CSRD) is new EU legislation aimed at improving sustainability reporting for large companies.

## What does it mean for DFG?

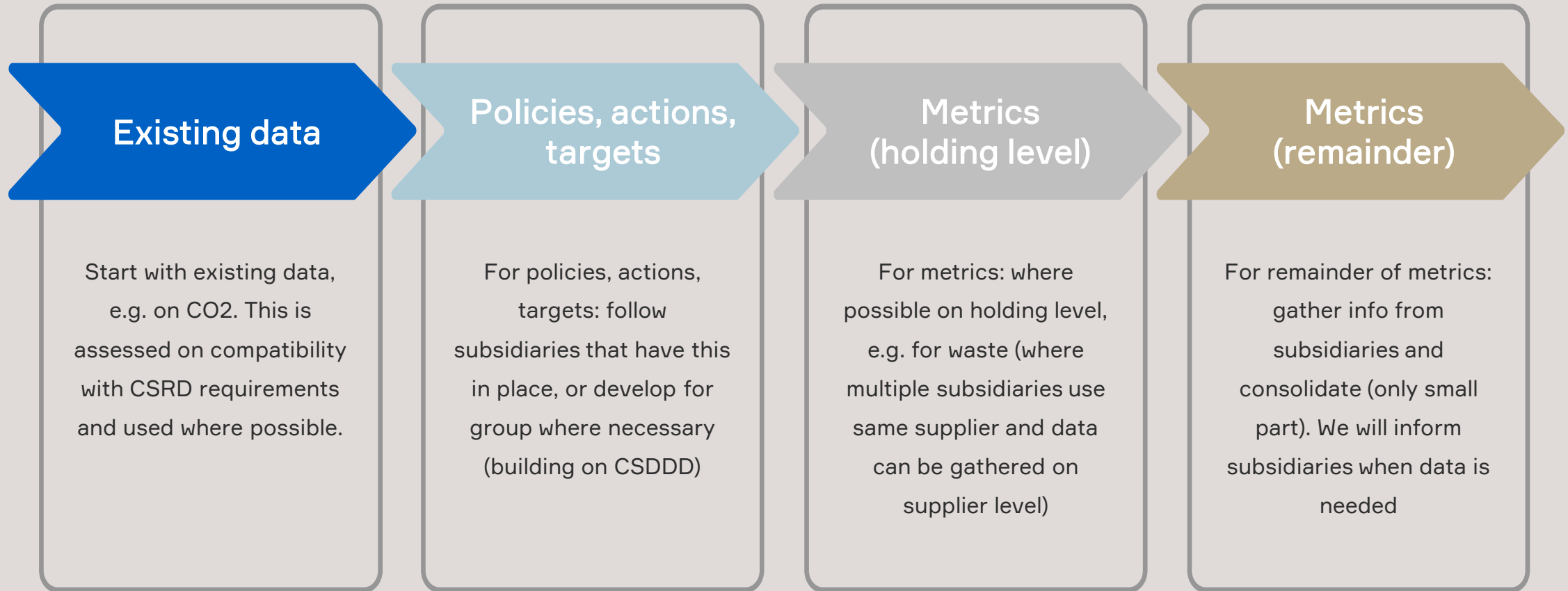
DFG needs to comply with CSRD. This means reporting on selected non-financial data, such as environmental, social and governance related policies, actions, metrics and targets

- 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.

# Overview of reporting requirements



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



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# Looking forward to working together!

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