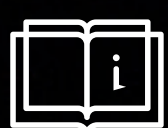
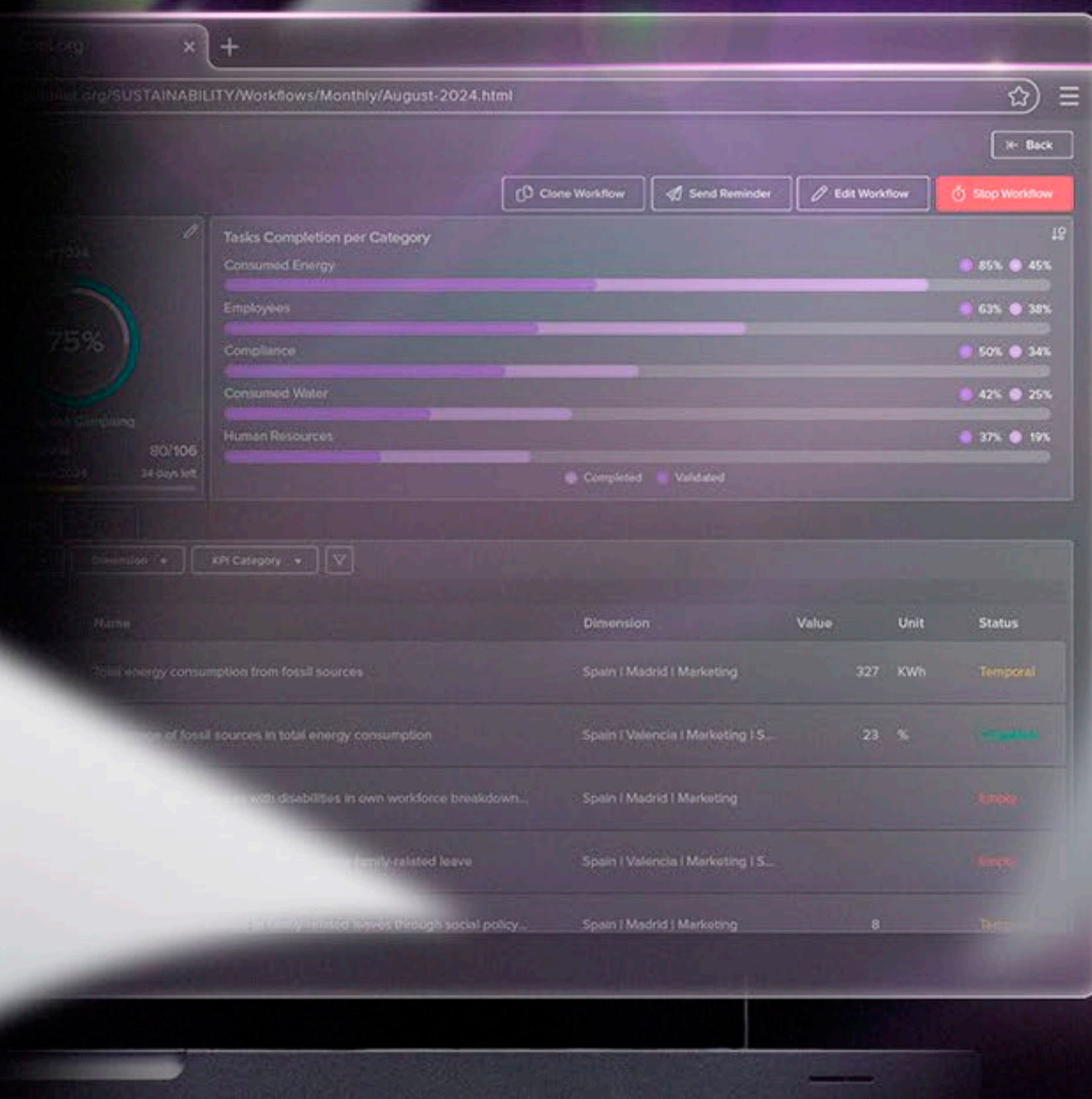


Navigating CSRD Compliance

A Practical Guide
for Effective
Sustainable Reporting.



ESG TECHNOLOGY
TO DRIVE
BUSINESS GROWTH

Summary

CSRD & ESRS COMPLIANCE_

Your Guide to Sustainable Reporting.

Discover how CSRD and ESRS can shape your business's future with standardized and high-quality sustainability reporting.

Scope & Applicability_

Report over 2024 (2025 annual report)	Report over 2025 (2026 annual report)	Report over 2026 (2027 annual report)	Report over 2027 (2028 annual report)
<p>Large public-interest companies (> 500 employees) already subject to the Non-Financial Reporting Directive (NFRD).</p> <p>Listed companies.</p> <p>Banks & insurance.</p>	<p>Large companies meeting 2+ criterias +250 employees €50 million net turnover €25 million balance.</p>	<p>Listed SME's (Small and Medium sized Enterprises).</p>	<p>Non listed SMEs (Small and Medium sized Enterprises).</p> <p>All EU companies With > 10 employees.</p> <p>Non EU companies with a turnover over €150 million in the EU, with at least one subsidiary or a branch in the EU territory with turnover of more than €40 million in the EU.</p>

CSRD Standards & Requirements_

Embedded in Business Strategy	Reporting Requirements		Delivery
Integration in strategy.	Double materiality (financial & impact materiality).	Environmental KPIs (ESRS E1 - E5).	XBRL format & compatible with the European Single Access Point (ESAP).
Integration in business model.	Set targets & policies (continuous improvement).	Social KPIs (ESRS S1 - S4).	Limited assurance (first 3 years).
Supply chain perspective.	CSRD general cross-cutting standards (ESRS 1 and 2).	Governance KPIs (ESRS G1).	External audit.

Learn More
in the
Full Guide!

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Introduction

In today's rapidly evolving regulatory landscape, how prepared is your company to meet the most ambitious sustainability reporting directives to date? The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) are not merely regulatory requirements—they are strategic imperatives that can shape the future of your business.

Sustainability has become a strategic necessity to ensure long-term viability and build trust with stakeholders. The CSRD and ESRS provide a robust framework to standardize and enhance the quality of sustainability reporting in Europe, aligning it with the rigor of financial reporting. These directives aim to elevate the transparency, consistency, and comparability of sustainability information, enabling stakeholders to make more informed decisions.

This guide offers a clear and comprehensive overview of the CSRD and ESRS, highlighting their significance in today's business environment and providing actionable insights on how companies can adapt and thrive. We will delve into the challenges and opportunities these regulations present, offering best practices for implementation to help your organization achieve a more sustainable and transparent future.

Whether you are just beginning your sustainability journey or looking to enhance your existing practices, this guide is designed to equip you with the knowledge and tools you need to succeed. Join us as we explore the path to effective sustainability reporting and discover how your company can turn regulatory compliance into a strategic advantage.

Shall we begin?

1. Understanding CSRD & ESRS

The Corporate Sustainability Reporting Directive (CSRD) establishes a comprehensive legal framework that expands and refines non-financial reporting requirements for companies in the European Union. Building on the previous Non-Financial Reporting Directive (NFRD), CSRD aims to ensure that companies provide detailed information about their activities impacting society and the environment. This includes reporting on governance, risks, and opportunities related to sustainability, such as social and environmental impacts.

The European Sustainability Reporting Standards (ESRS), developed by EFRAG under the mandate of the European Commission, provide the detailed technical standards that companies must follow to comply with CSRD requirements. These standards ensure that the information disclosed is coherent, comparable, and of high quality. ESRS covers various sustainability areas, including environmental impacts, social responsibility, and corporate governance, and are designed to be applicable across different industries and corporate contexts.

In essence, CSRD defines the "What"—the requirements and necessity of reporting—while ESRS outlines the "How"—the methodology and specific content of these reports. Together, they enhance transparency and accountability in corporate sustainability, enabling stakeholders, including investors, clients, and regulators, to evaluate a company's performance and commitment to sustainability more effectively.

For companies, the implementation of CSRD and ESRS represents both a challenge and an opportunity. Adapting to these standards necessitates a thorough review of internal processes, the development of robust data collection systems, and the adoption of sustainable management practices. However, aligning with these requirements can significantly enhance a company's reputation, build stronger trust with investors and consumers, and ultimately drive more robust and sustainable corporate performance.

This section will guide you through the intricacies of CSRD and ESRS, providing a clear understanding of their requirements and the benefits of compliance. By adopting these standards, your company can not only meet regulatory obligations but also position itself as a leader in sustainability, fostering long-term growth and stakeholder confidence.

1.1. Key CSRD Requirements

The Corporate Sustainability Reporting Directive (CSRD) outlines several key requirements that companies must adhere to for comprehensive and effective sustainability reporting. These requirements are designed to ensure transparency, comparability, and accountability in corporate sustainability practices.

Annual Reporting

Companies are required to provide detailed annual reports on their sustainability activities and their impacts. These reports must use the European Sustainability Reporting Standards (ESRS) as the reporting framework, ensuring consistency and high-quality information disclosure.

Double Materiality Assessment

CSRD mandates a double materiality assessment, where companies must evaluate both the financial impacts of sustainability issues on their operations (financial materiality) and their environmental and social impacts (impact materiality). This dual perspective ensures a holistic view of sustainability, addressing both internal and external factors.

Verification & Assurance

To enhance the credibility of sustainability reports, CSRD requires that the information be verified by an independent third party. The assurance process starts with limited assurance and gradually progresses to reasonable assurance, as evaluated by the European Commission. This step ensures the accuracy and reliability of the reported data.

Inclusion of the Supply Chain

Companies must report on the environmental and social impacts of their entire supply chain, not just their direct operations. This includes assessing how their products and services, as well as their supply chain activities, contribute to or affect sustainability goals. This comprehensive approach ensures that companies take responsibility for their broader impact.

Comparability & Alignment with Established Standards

The ESRS framework under CSRD is designed to improve the clarity and comparability of sustainability reports. To achieve this, EFRAG has aligned the ESRS with well-established frameworks and standards such as GRI, SASB, TCFD, Science-based Targets (SBT), GHG Protocol, and CDP. These widely adopted standards ensure that the ESRS is compatible with existing market practices. In September 2023, EFRAG and GRI released a joint statement on their collaboration, highlighting that their standards are largely consistent and interoperable. This alignment allows companies to generate a single report that meets both CSRD and other international requirements, reducing duplication and streamlining the reporting process.

Climate Change & Carbon Accounting

Given the critical importance of climate change and greenhouse gas emissions, aligning with the GHG Protocol for carbon accounting and the TCFD for risk reporting is crucial for achieving global compatibility. The CSRD also cites the EU taxonomy and mandates that companies report turnover, capital expenditure, and operating expenditure with reference to the taxonomy. This ensures that financial metrics are directly linked to sustainability performance, providing a clearer picture of a company's overall impact.

Digital Reporting & Single Access

CSRD emphasizes the importance of digital reporting. Companies are required to submit their sustainability reports digitally, allowing for integration into the European Single Access Point (ESAP). This digital approach facilitates easier access and comparability of data, promoting transparency and enabling stakeholders to make more informed decisions.

By adhering to these key requirements, companies can ensure that their sustainability reporting is thorough, accurate, and aligned with both European and international standards. This not only helps in meeting regulatory obligations but also positions companies as leaders in sustainable business practices, fostering trust and confidence among stakeholders.

1.2. Scope & Applicability of CSRD and ESRS

The Corporate Sustainability Reporting Directive (CSRD) is fundamentally transforming the landscape for European companies, embedding sustainability into the core of business operations and reporting. What was once an optional chapter in annual reports is now an essential requirement, ensuring that sustainability becomes a central part of corporate strategy and communication.

Expanding Transparency & Accountability

CSRD mandates that more than 50,000 companies, including large non-EU companies with significant activities in the EU, must now disclose their impacts on the environment and society. This regulation will cover over 75% of the total turnover of European companies, significantly increasing transparency and accountability. Starting from January 1, 2024, these requirements will be progressively applied, ushering in a new era of corporate transparency.

Inclusion of Smaller & Unlisted Companies

Beyond large corporations, the CSRD also extends its reach to smaller and unlisted companies, expanding reporting responsibilities beyond traditional capital markets. This broader scope ensures that a wide range of businesses contribute to and benefit from a more transparent and sustainable European economy.

Detailed Criteria & Implementation Deadlines

This section outlines the specific criteria for companies affected by the CSRD and ESRS, as well as the deadlines for implementation and the applicable transitional exemptions. The directive sets clear guidelines for:

From the financial year 2026, the CSRD applies to organizations meeting at least 2 of the following criteria:

€50 million in net turnover.

€25 million in assets.

250 or more employees.

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Indirectly, the CSRD will also impact companies with fewer than 10 employees, as they are often stakeholders of larger reporting companies, requiring them to provide insights into their organization's impact on ESG indicators.

Transitional Exemptions & How They Apply

Recognizing that companies need time to adjust to the new reporting standards, the CSRD includes a series of transitional exemptions to provide a grace period. These exemptions are designed to help companies gradually transition to full compliance with ESRS requirements.

Adaptation Period

During the initial years of ESRS implementation, companies can opt to exclude certain supply chain information if it is not yet available. This is particularly relevant for data related to indirect emissions (scope 3), which often require complex data collection systems and extensive collaboration across the supply chain.

Benefits for Smaller Companies

Companies with fewer than 750 employees can enjoy certain initial benefits. For example, they may omit specific reporting requirements in the early years, such as detailed disclosures on certain non-climatic environmental topics or regulatory aspects concerning affected workers and communities.

These exemptions aim to ensure that the path toward full transparency does not compromise operational quality or burden companies unduly. They provide a structured approach to achieving a greener and more equitable economy, allowing businesses to adapt flexibly and sustainably.

Emphasizing a Comprehensive Approach

By encompassing a wide range of companies and extending beyond traditional reporting boundaries, the CSRD ensures a comprehensive approach to sustainability reporting. This inclusive framework not only promotes transparency but also enhances the quality of sustainability information, enabling stakeholders to make more informed decisions and fostering a more sustainable European economy.

2. Reporting Standards & Requirements

The European Sustainability Reporting Standards (ESRS) provide a comprehensive framework for companies to report on their sustainability practices. The first set of ESRS consists of 12 standards that cover environmental, social, governance, and economic topics, ensuring exhaustive and comparable sustainability reporting.

2.1. Key Areas of Reporting

Environmental_

Companies must report on climate change, biodiversity conservation, water management, and waste management. They should detail their environmental impact and the measures taken to mitigate risks and leverage opportunities.

Social_

Reporting includes human rights, working conditions, health and safety, and relationships with local communities. Companies need to explain how they manage and protect the rights of their employees, suppliers, and communities.

Governance_

This involves the company's management structure and practices, including business ethics, integrity, and risk management. Companies should describe their decision-making processes, risk management strategies, and efforts to promote an ethical corporate culture.

Economic_

While primarily focusing on non-financial aspects, ESRS also addresses economic topics like long-term value creation, sustainable financial management, and investor relationships.

2.2. General & Specific Standards

General Requirements & Disclosures (ESRS 1 and 2)_

These standards form the foundation, defining cross-cutting reporting rules applicable to all companies.

Topical Standards (ESRS E, S, G)_

Ten topical standards detail specific disclosures required for environmental, social, and governance topics. These standards specify over 1178 qualitative and quantitative data points, including more than 400 related to climate change and workforce metrics.

2.3. Levels of Disclosure

CSRD and ESRS offer different levels of disclosure to cater to the diversity among companies:

Cross-Cutting_

Applicable to all companies, these standards ensure a common base for comparability and analysis.

Sector-Specific_

These are tailored to address the unique challenges and opportunities of each sector.

Entity-Specific_

Companies are encouraged to include specific information reflecting their unique circumstances.

Topical Standards			Cross-cutting Standards
Environment: ESRS E	Social: ESRS S	Governance: ESRS G	General Requirements: ESRS 1
Climate change E1	Own workforce S1	Business conduct G1	General disclosures: ESRS 2
Pollution E2	Workers in the value chain S2	Coming Later	
Water & marine resources E3	Affected communities S3		
Biodiversity & ecosystems	Consumers and end-users S4		
Resource use and circular economy E5			
		Sector-specific standards	
		SMEs proportionate standards	

2.4. Future Developments

The ESRS framework is dynamic, with more industry-specific standards under development to address unique sector challenges and opportunities. Additionally, simplified standards for small and medium-sized enterprises (SMEs) are expected, ensuring proportionality and relevance in sustainability reporting.

By adhering to these structured standards and levels of disclosure, companies can provide transparent, comparable, and high-quality sustainability reports that meet both EU and international regulations.

3. Reporting Processes & Principles

3.1. General Reporting Process

The reporting process under the Corporate Sustainability Reporting Directive (CSRD), utilizing the European Sustainability Reporting Standards (ESRS) as the procedural framework, aims to ensure that companies report on sustainability practices and performance with integrity and coherence. While the specifics may vary depending on a company's size, sector, and operational complexity, the general process includes the following steps:

Step 1.

Planning & Preparation

Identify Relevant Topics: Determine which sustainability topics are relevant to the company and its stakeholders. This involves a thorough understanding of the business environment and stakeholder expectations.

Double Materiality Assessment: Conduct a double materiality assessment to identify significant sustainability topics from both financial and environmental/social perspectives. This ensures that the company considers both the impact of sustainability on the business and the business's impact on sustainability.

Step 2.

Data Collection

Qualitative and Quantitative Data: Collect both qualitative and quantitative data on identified material topics. Establish robust systems to gather this data continuously and systematically.

Data Systems: Implement data collection systems that ensure accuracy, consistency, and reliability over time, facilitating ongoing monitoring and reporting.

Step 3.

Analysis & Evaluation

Performance Analysis: Analyze the collected data to evaluate the company's performance in sustainability areas. This includes assessing how well the company is meeting its sustainability goals and objectives.

Progress Evaluation: Regularly evaluate progress towards sustainability targets, identifying areas for improvement and strategic adjustments.

Step 4.

Reporting Preparation

Report Organization: Structure the report in line with relevant ESRS guidelines. This includes organizing disclosures to clearly reflect the company's impacts, risks, opportunities, and sustainability strategies.

Disclosure Composition: Carefully compose disclosures to provide a transparent and comprehensive account of the company's sustainability performance.

Step 5.

Internal Review

Draft Revision: Conduct an internal review of the draft report to ensure accuracy, coherence, and alignment with reporting standards. Engage various departments and organizational levels to validate the reported information.

Cross-Departmental Validation: Ensure input and validation from different departments to maintain accuracy and comprehensiveness.

Step 6.

External Assurance

Independent Verification: Obtain verification from an independent third-party assurance provider. This may start with limited assurance and progress to reasonable assurance as the company's reporting practices mature.

Audit Adjustments: Adjust the report based on findings and recommendations from the assurance process to ensure accuracy and completeness.

Step 7.

Publication & Disclosure

Report Publication: Publish the sustainability report as part of the annual management report or as a separate document. Utilize digital formats to enhance accessibility and usability.

Digital Formats: Ensure the report is available in interchangeable digital formats to facilitate analysis and access by stakeholders.

Step 8.

Communication & Dialogue

Active Communication: Actively communicate sustainability results to all interested parties. Establish ongoing dialogue with stakeholders to gather feedback and improve future sustainability processes and reports.

Stakeholder Engagement: Engage stakeholders regularly to ensure their feedback is incorporated into sustainability strategies and reporting practices.

Step 9.

Monitoring & Continuous Improvement

Ongoing Monitoring: Continuously monitor sustainability performance and update strategies and objectives as needed.

Continuous Improvement: Use feedback and insights from the reporting process to drive continuous improvement in sustainability practices, enhancing corporate responsibility and stakeholder relationships.



3.2. The Four Pillars of Sustainability Reporting

Sustainability reporting under ESRS is guided by four essential pillars, forming the backbone of effective and comprehensive reporting:

Governance_

This pillar focuses on the structures, policies, and procedures that support sustainable practices within the company. It includes how the company is led and controlled, ensuring that governance mechanisms promote transparency and accountability in sustainability efforts.

Strategy_

Companies should detail how their business strategies align with their sustainability objectives. This includes outlining how the company plans to address sustainability risks and opportunities, integrating sustainability into overall business strategy.

Impacts, Risks, & Opportunities Management_

Companies must explain how they identify and manage sustainability impacts, risks, and opportunities. This involves evaluating potential sustainability-related challenges and opportunities and outlining actions taken to address them.

Metrics & Objectives_

This pillar requires the provision of quantitative and qualitative data on sustainability performance. Companies should establish clear objectives and monitor progress against these targets, providing stakeholders with measurable and actionable insights into their sustainability efforts.

By adhering to these principles and pillars, companies can ensure their sustainability reporting is robust, transparent, and aligned with both regulatory expectations and Stakeholder demands, ultimately driving more sustainable and responsible business practices.

3.3. Implementation of the Double Materiality Concept

The double materiality concept is a significant innovation introduced by the Corporate Sustainability Reporting Directive (CSRD). It mandates that companies assess both how sustainability issues affect their financial performance (financial materiality) and how their operations impact the environment and society (impact materiality). This dual approach ensures a holistic view of sustainability, considering both internal and external effects.

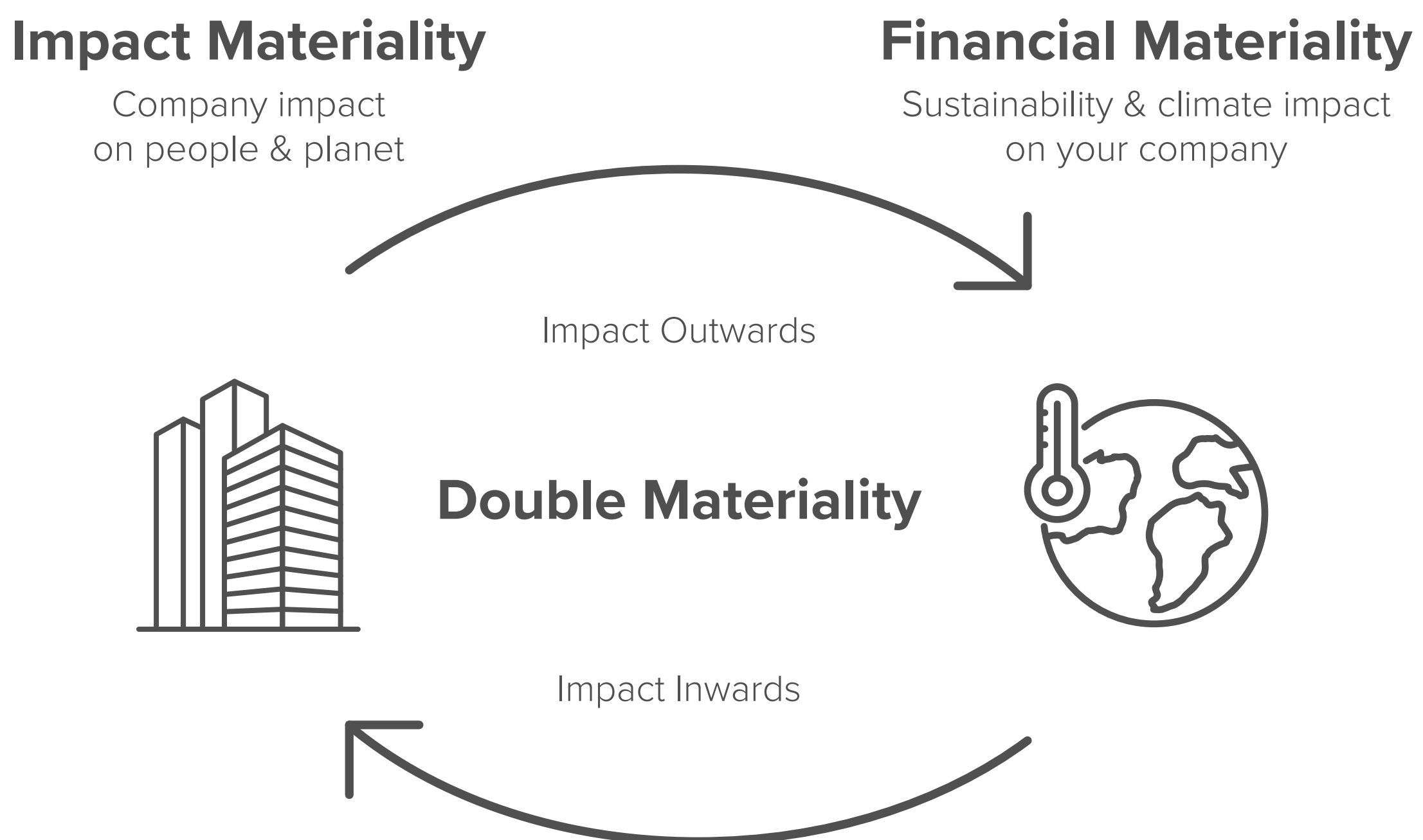
3.3.1. Understanding Double Materiality

Financial Materiality (Outside-in Perspective)_

This aspect focuses on the potential financial impacts of sustainability issues on the company. It examines how environmental risks, social challenges, and governance issues can influence financial outcomes, including profitability, cash flow, and long-term viability.

Impact Materiality (Inside-out Perspective)_

This aspect assesses the company's effects on the environment and society. It involves evaluating the positive and negative impacts of the company's activities on stakeholders, including employees, customers, suppliers, and the broader community, over various time horizons.



3.3.2. Steps to Implement Double Materiality

To effectively apply the double materiality concept, companies should follow a structured process:

1. Contextual Analysis & Strategic Planning_

Analyze the company's operations, business model, relationships, and supply chain.

Define the assessment's time frame and prepare a plan for stakeholder engagement, identifying key stakeholders and their potential impacts.

2. Identification of Material Issues_

Compile a comprehensive list of potential material sustainability issues using previous assessments, due diligence processes, stakeholder feedback, and industry benchmarks.

Identify impacts, risks, and opportunities (IROs) through both top-down and bottom-up approaches.

3. Assessment & Prioritization_

Establish criteria and thresholds to determine materiality.

Apply these criteria to prioritize the identified issues, engaging stakeholders to validate the relevance and completeness of the assessment.

4. Documentation & Reporting_

Clearly document the methodologies and processes used to identify and assess material issues.

Report on how these issues integrate with the company's strategy and operations, ensuring the information is ready for external assurance.

5. Stakeholder Engagement_

Maintain ongoing communication with stakeholders to gather insights and feedback.

Use this feedback to refine materiality assessments and reporting practices.

3.3.3. Strategic Importance & Continuous Improvement

The double materiality assessment offers strategic benefits beyond compliance. It provides critical insights into risks and opportunities, helping companies enhance their resilience and competitive edge. Engaging with stakeholders ensures the relevance and accuracy of the assessment, fostering trust and transparency.

Discussing the results of the materiality assessment with senior management is crucial for aligning sustainability initiatives with business strategy. This alignment underscores the importance of sustainability as a core business concern, impacting both top and bottom lines.

By adopting the double materiality concept, companies can create a balanced and comprehensive sustainability strategy. This approach addresses both internal and external impacts, supporting a sustainable and transparent business model that meets regulatory requirements and drives long-term success.

If you want to know more,

you can have a look at our double materiality guide here.

4. Assurance & Verification

Within the CSRD framework, companies must submit their sustainability information to an auditing process that validates the accuracy and completeness of what has been reported.

There are two principal types of assurance that can be applied:

Limited Assurance_

This initial level of verification provides moderate assurance that the sustainability information does not contain significant errors. It is akin to a review rather than a full audit, offering a preliminary validation of the reported data.

Reasonable Assurance_

This more comprehensive level of assurance provides high confidence that the sustainability information is free of material misstatements. It involves a thorough examination similar to traditional financial audits, ensuring a deeper and more rigorous validation process.

Most companies initially opt for limited assurance due to the transitional exemptions under CSRD, which allow a period of adjustment. However, as companies become more familiar with the reporting requirements and CSRD moves towards full implementation, there is an expectation that companies will transition to reasonable assurance.

5. Information Disclosure & Transparency

CSRD and ESRS establish a robust framework for the disclosure of environmental (E), social (S), and governance (G) information. Companies are required to report on a variety of topics within these categories, reflecting their operational impacts and sustainability performance.

5.1. Ensuring Data Quality & Transparency

To maintain the credibility and usability of ESG reports, companies should implement the following practices:

Robust Systems for Data Collation_

Implement systems capable of gathering and processing accurate and verifiable data that reflect the company's real activities.

Regular Internal Audits_

Conduct internal audits regularly to ensure reported data is accurate and up-to-date. Internal audits help identify and correct any discrepancies early in the reporting process.

Transparency Policies_

Adopt clear policies on data collection, usage, and disclosure. This includes providing detailed methodologies and practices to ensure transparency in how data is handled.

External Assurance_

Engage independent third parties to verify the reported data. External assurance increases stakeholder trust in the reported information and enhances the report's credibility.

Stakeholder Communication_

Maintain continuous interaction with stakeholders, incorporating their feedback to improve the relevance and focus of sustainability reports.

5.2. Benefits of Transparent Reporting

Information disclosure and transparency under CSRD and ESRS are not just regulatory mandates; they are essential for building trust and support among investors, consumers, and other key stakeholders. A transparent and reliable ESG report demonstrates a company's commitment to sustainable and responsible practices, reinforcing its reputation and competitiveness in the global market.

5.3. Emphasis on Digitalization

CSRD emphasizes the importance of digitalization in sustainability reporting. This approach modernizes the presentation and accessibility of reports, making them more useful for stakeholders.

Standard Reporting Formats_

Information should be presented in standardized digital formats to facilitate analysis and comparison.

Interoperability_

Reports should be compatible with the European Single Access Point (ESAP) platform, allowing users and investors straightforward access to the information.

XBRL Tagging_

To enhance data accessibility and usability, reports may require the use of XBRL (eXtensible Business Reporting Language) tags, which make information easily identifiable and extractable.

By adopting these digital practices, CSRD aims to make sustainability reporting more accessible and valuable for all stakeholders, supporting corporate responsibility and sustainable performance.

6. Software Solutions Enable Full CSRD Compliance

In the current regulatory landscape, having the right tools is essential for effective sustainability management and information reporting. APLANET provides a comprehensive solution to help companies navigate CSRD compliance, combining advanced technology with expert support to streamline the entire process.

How APLANET Software Can Help You Comply with CSRD?

Automation & Data Management.

Automated Data Collection_

Efficiently gather data from multiple internal and external sources, reducing errors and saving valuable time. Seamlessly integrate with existing systems via our API, ensuring real-time updates and accuracy.

ESG Indicator Management_

Track key performance indicators (KPIs) and ensure compliance with current regulations, including CSRD and ESRS.

Data Centralization_

Consolidate all ESG data and KPIs in one accessible place, enhancing data accuracy through automated validation and consistency checks.

Analysis & Reporting.

Gap Analysis & Double Materiality_

Conduct thorough gap analyses to identify and bridge disparities in reporting practices. Simplify double materiality assessments, guiding you through stakeholder mapping, competitor tracking, and financial impact assessments.

Data Analysis & Visualization_

Utilize intuitive dashboards and analysis tools to interpret sustainability data. Make informed decisions based on solid information, visualizing ESG performance through clear, interactive dashboards.

Customizable Reporting_

Create comprehensive reports that comply with CSRD and ESRS standards. Generate reports in EFRAG-recommended formats (PDF/XBRL), ensuring regulatory compliance and transparent communication with stakeholders.

Strategic Integration & Support.

Seamless Integration_

Ensure interoperability with global standards by linking ESRS KPIs with other international frameworks, such as GRI, SFDR, and carbon footprint reports. This eliminates double entries and streamlines reporting processes.

Supplier Evaluation_

Manage and evaluate suppliers by grouping them and associating them with specific impacts. Gain insights into how your supply chain influences your company's ESG performance, enabling strategic decision-making.

Expert Guidance_

Benefit from the expertise of seasoned professionals and an extensive network of consulting partners. Receive tailored onboarding, premium training, ongoing consulting, and technical support to maximize your results and achieve your ESG goals.

Operational Efficiency & Compliance.

Operational Efficiency_

Simplify and streamline the sustainability reporting process, making CSRD compliance more manageable and less error-prone. Adapt to changing business needs with scalable solutions.

Assurance Readiness_

Prepare for external assurance and verification with a robust and traceable database. Ensure data consistency and transparency through detailed logs, audit trails, and document archiving.

The APLANET Solution for CSRD Consists of Four Key Modules_

MATERIALITY_

Guides you through double materiality analysis for CSRD compliance. Generate Materiality, Double Materiality, and IROs matrices effortlessly, visualizing and prioritizing key ESG issues.

SUSTAINABILITY_

A comprehensive ESG data management solution that places your data at the heart of decision-making. Collect, measure, analyze, and report ESG data efficiently, aligning with major ESG standards.

NEUTRALITY_

Track and report carbon emissions comprehensively. Calculate your entire carbon footprint (Scope 1, 2, and 3) with precision, adhering to the GHG Protocol.

SUPPLY CHAIN_

Evaluate and manage suppliers effectively. Create and link impacts to ESRS KPIs, ensuring your supply chain's sustainability performance aligns with your ESG goals.

By integrating APLANET's advanced tools and expert support, companies can not only comply with CSRD and ESRS requirements but also position themselves as proactive leaders in sustainability, driving long-term growth and positive impact.

If you want to know more about how this tool can help you, request a demo here.

GET A DEMO

About APLANET

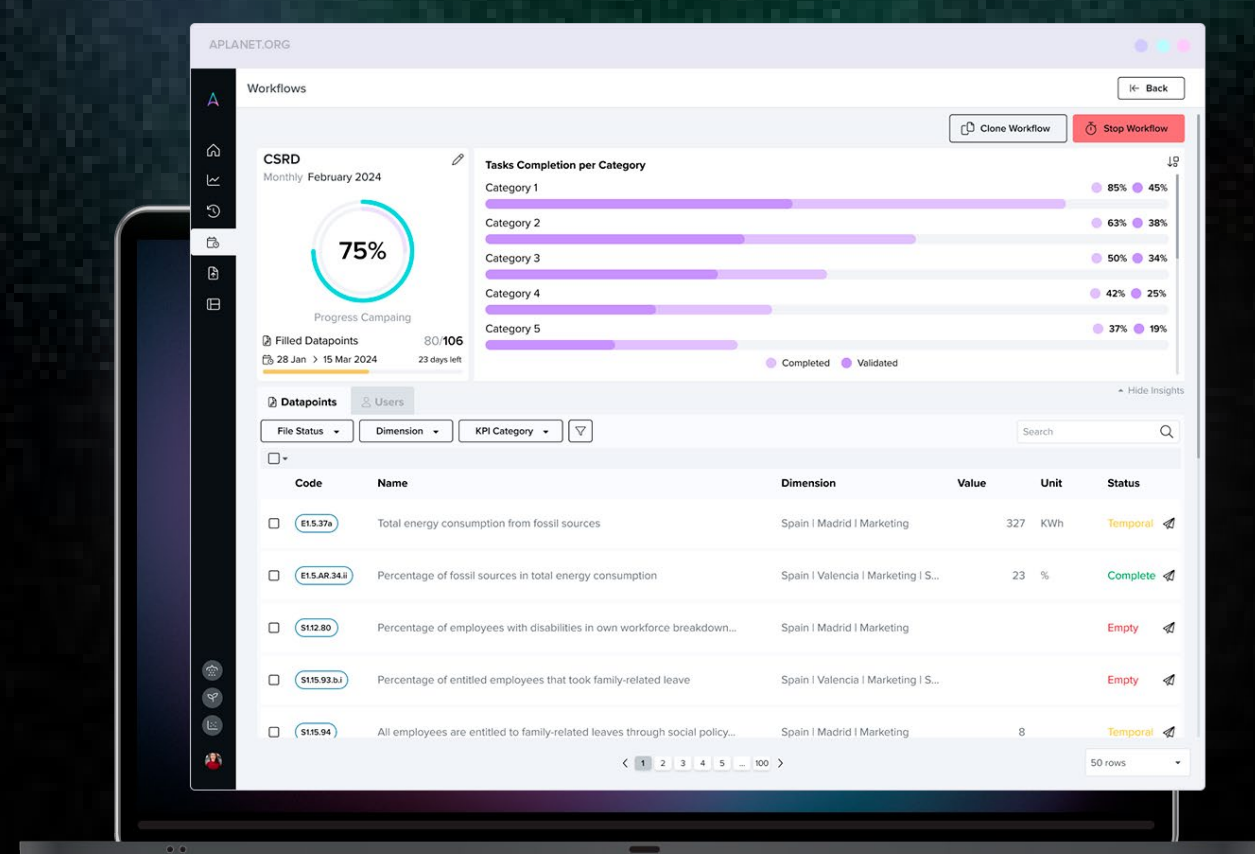
APLANET provides technology for decision making. Our ESG management and analysis technology platform helps companies to:

Organize, measure, analyze and communicate your ESG data in a personalized, efficient, and cost-effective way.

Have a source to reference information in the ecosystem of sustainable development.

Extract insights that enable them to establish data-driven strategies to optimize their business decisions, accelerate and lead change, and maximize their positive impact on stakeholders.

Our software connects the entire value chain of the company with its ESG objectives and orientates the entire architecture of the company towards the business and the positive impact.



Who have trusted APLANET

BANKING

Banco Caminos
Singular Bank
CecaBank
Crédito Agrícola

TELEPHONY & TELECOMMUNICATIONS

Velatia
Dominion

HEALTH & MEDICAL INNOVATION

Hospital Care

BUSINESS & ENTREPRENEURSHIP

MCassab

WINERIES

Familia Torres
Entrecanales Domecq e
hijos

INVESTMENT FUNDS

Portobello Capital
Aqua Capital Partners

TECHNICAL, TECHNOLOGICAL & ENGINEERING SOLUTIONS

Allonda
Grupo Fagor

COMMUNICATION

Globo

LAW

Lee
Brock
Camargo Advogados

PRODUCTION & DISTRIBUTION

Inpasa
Solina
Bunge

ENERGY

Unicoba
Grupo Urca Energía
EDP España
Grupo Gransolar
Finerge Renewables

REAL ESTATE SERVICES

JLL - Jones
Lang LaSalle
Grupo Lar

TEXTILE INDUSTRY

Grupo Lunelli

TRANSPORT & INFRASTRUCTURE

CAF
Coundril S.A.

DIRECT TO CONSUMER SALES

Walmart

EDUCATION

Porto Business School

NGOS

Fundación Tierra Pura

JEWELLERY

THOM Group

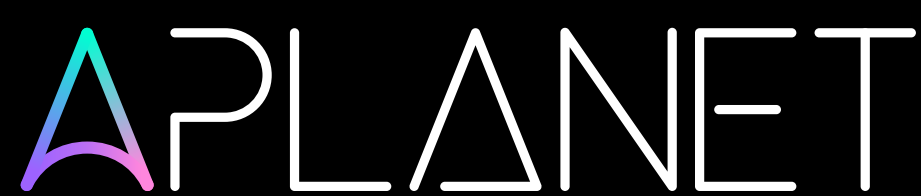
FOOD

Angulas Aguinaga
Europastry SA

SPEAK TO OUR TEAM OF EXPERTS

**From
A to XBRL_**

Conquer Every
CSRD
Reporting Challenge.



ESG TECHNOLOGY
TO DRIVE
BUSINESS GROWTH