

MAKING SENSE OF SUSTAINABILITY



NAVIGATING CSRD

CORPORATE SUSTAINABILITY
REPORTING DIRECTIVE | CSRD

WHY SUSTAINABILITY MATTERS

Before we get into details, it is worth remembering why you care ...

1. You need to comply with ESG regulations. (This is no longer negotiable.)
2. Shareholders have asked for sustainability results or your sustainability strategy.
3. You care about your reputation.
4. Customers want sustainable products.
5. You understand sustainability can be a competitive advantage.
6. It is in your DNA to try and leave the world in a better place.
7. Employees want to work for a purposeful company .

All these reasons are valid. We just need to figure out the best roadmap.



CSRD TIMELINE

2025 using data FY 2024	Entities already subject to the NFRD, which includes entities with listed securities on an EU regulated market and more than 500 employees.
2026 using data FY 2025	Large undertakings not currently subject to NFRD. Large is defined as when two of these three criteria are met; total assets exceed €25m, revenues exceed €50m, our employees over 250.
2027 using data FY 2026	Small and medium sized undertakings listed on an EU exchange, small and non-complex credit institutions, and captive insurance undertakings.
2029 using data FY 2028	Third country companies, which are non-EU companies with EU revenues > €150m, and either: (a) EU subsidiary meets large criteria, or (b) EU branch with €40 m revenue

FUTURE PLANET POINT OF VIEW

At Future Planet, we believe sustainability is a business transformation, combining compliance and operational change.

Transformations require operational systems to support the people who are doing the work. Such systems bring efficiency, consistency, and longevity.

In this guide we describe Future Planet software as an example of an operational system in the context of CSRD and your sustainability journey.

As you address CSRD, this guide will hopefully illuminate the steps you need to take.

It might also help you to consider how technology accelerates the journey.

The background image is a wide-angle photograph of a coastal landscape. In the foreground, there are large, dark, jagged rocks partially submerged in the water. The water is a deep blue with gentle ripples. In the middle ground, several sea stacks are visible. The background shows a range of low mountains or hills under a sky with scattered, light-colored clouds. The overall scene is serene and natural.

ABOUT CSRD AND ESRS

ABOUT CSRD AND ESRS

The **Corporate Sustainability Reporting Directive (CSRD)**, is an EU law to increase transparency and comparability of sustainability information for all stakeholders.

The **European Sustainability Reporting Standards (ESRS)** specify the content and presentation of the information that companies must report under CSRD.

ESRS covers the environmental, social, and governance (ESG) issues, such as climate change, biodiversity, human rights and business conduct.

ESRS FRAMEWORK

ESRS includes, 12 standards , 41 sub-topics and [1178] disclosures.

[37]		ESRS 1: General Requirements			
How ESRS operates; double materiality, diligence, value chain, time, preparation and structure, links with other reporting, transition provisions					
[156]		ESRS 2: General Disclosures			
Governance			Strategy		
IRO Management			Metrics & Targets		
E Environmental	[220]	ESRS E1 Climate change	S	[199]	ESRS S1 Own workforce
	[86]	ESRS E2 Pollution		[67]	ESRS S2 Workers in the value chain
	[48]	ESRS E3 Water + marine resources		[65]	ESRS S3 Affected communities
	[119]	ESRS E4 Biodiversity + ecosystems		[64]	ESRS S4 Consumers & end users
	[84]	ESRS E5 Resources + circular economy	G	[51]	ESRS G1 Business conduct

Social

Governance

CSRD STEPS / MILESTONES

Boundaries and Scope

Where should we look, and what topics should be considered?

Double Materiality Assessment

Which topics are the most material (for all stakeholders)?

Baseline Assessment and Gap Analysis

What is our current state and where are gaps in data and practice?

Implementation and Integration

Gather ESG data, implement transition plans.

Reporting and Disclosures

Combine datasets with disclosures and transition plans for reporting.



CSRD MILESTONES DETAIL

Boundaries and Scope	
Organisational Boundary	Operational Boundary
Sector Analysis	Topics in Scope

Double Materiality Assessment	
Impact Materiality	Financial Materiality
Stakeholder Management	Priority Topics

Baseline Assessment and Gap Analysis	
Data Management Strategy	Process Maturity Modelling
Data Configuration	Transition Planning

Implementation and Integration	
Data Collection	Collaboration
Systems Integration	Transition Deployment

Reporting and Disclosures	
Geographical Coverage	Topics Scope
Datasets	Disclosures

The background is a wide-angle landscape photograph of a calm lake. The sky is filled with large, dark, dramatic clouds, with some light breaking through. The water is still, creating a clear reflection of the sky and clouds. In the foreground, several dark, smooth rocks are scattered across the water's surface. The far shore is lined with green trees and rolling hills under a hazy sky.

BOUNDARIES AND SCOPE

QUESTIONS TO CONSIDER

1. What entities and activities should be included in your CSRD exercise?
2. Do you know the material topics for your sector?
3. From a CSRD Scope perspective, what is your plan to keep track of updated sector specific guidance on ESRS?
4. Have you a mechanism to monitor what is going on in your industry?
5. How do you know the (best) practices being adopted by your competitors?
6. What are your plans to incorporate any changes to your boundaries?



WHY BOUNDARIES & SCOPE MATTER

Boundaries & Scope help you to:

1. Use the Double Materiality Assessment to prioritise the most material sustainability issues
2. Ensure coverage of all relevant sources of impacts
3. Consider direct operations and value chain operations
4. Assess both ‘inside-out’ and ‘outside-in’ perspectives
5. Align sustainability and financial reporting
6. Provide framework for engaging with stakeholders
7. Identify, assess, and manage risks and opportunities
8. Provide framework for reliable data collection
9. Support decision-making and strategy planning
10. Ensure consistency / comparability across organisational units and subsidiaries
11. Enhance the transparency and accountability
12. Ensure compliance to meet regulatory requirements

BOUNDARIES

Boundaries refer to entities to be included in CSRD reporting and which operations and value chain partners are to be considered.

There are two types of boundaries.

1. **Organisational** boundaries define which entities, including subsidiaries, joint ventures, and other related parties, are part of the reporting scope. This determination considers equity share, or operational or financial control.
2. **Operational** boundaries refine the scope of reporting within the established organizational boundaries. They distinguish between the company's own operations, and impacts which arise from activities outside the company's direct control but related to its value chain.

SCOPE

Scope refers to the types and sources of sustainability matters that are included or excluded from the reporting.

To arrive at a ‘long list’ of topics in scope, we can consider the 41 sub-topics under ESRS. There are also sector-specific topic guides from other ESG standards.

ESRS 1	
ESRS 2 ○ ○ ○ ○	
E ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○	S ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ G ○ ○ ○ ○ ○ ○

Combining ESG standards with market insight and data – *what are other companies in my market considering?* – is an effective way to develop a CSRD Sector Preview to get started.

AUTOMATING SCOPE | SAVE TIME

Automated sector scoping

ABC Construction Inc

N.81 - Services to buildings and landscape activities, F.41 - Construction of buildings

← Back to assessments

Sector Preview
Impact Materiality
Financial Materiality
Materiality Map
Supporting Notes

Sector Preview

Click on the edit icon to change the selection of your sector suggested topics. If the assessment is Closed, click on the Reopen button first. Click on Apply at the bottom of this screen to update the selected list of topics.
 Select 'Company Context' to go to the next section.

Environmental	FPI	Social	FPI	Governance	FPI
<input checked="" type="checkbox"/> E1.2 Climate Mitigation	8.31	<input checked="" type="checkbox"/> S1.2 Equal treatment and opportunities for all	8.62	<input checked="" type="checkbox"/> G1.1 Corporate culture	6.93
<input checked="" type="checkbox"/> E5.3 Waste	5.73	<input checked="" type="checkbox"/> S2.2 Equal treatment and opportunities for all	8.33	<input checked="" type="checkbox"/> G1.2 Protection of whistle-blowers	6.73
<input checked="" type="checkbox"/> E1.1 Climate Adaptation	4.64	<input checked="" type="checkbox"/> S4.3 Social inclusion of consumers, end-users	8.13	<input checked="" type="checkbox"/> G1.4 Political engagement	6.52
<input checked="" type="checkbox"/> E1.3 Energy	3.49	<input checked="" type="checkbox"/> S1.1 Working conditions	7.14	<input checked="" type="checkbox"/> G1.5 Supplier Relationship Management	5.26
<input checked="" type="checkbox"/> E5.1 Resource inflows	3.23	<input checked="" type="checkbox"/> S2.1 Working conditions	6.60	<input checked="" type="checkbox"/> G1.6 Corruption and bribery	4.55
<input checked="" type="checkbox"/> E5.2 Resource Outflows	2.79	<input checked="" type="checkbox"/> S1.3 Other worker related rights	6.52	<input type="checkbox"/> G1.3 Animal Welfare	1.50
<input type="checkbox"/> E5.3 Waste	2.49	<input checked="" type="checkbox"/> S2.3 Other worker related rights	6.39		
<input type="checkbox"/> E3.1 Water	2.36	<input checked="" type="checkbox"/> S4.1 Information impacts consumers end-users	6.13		
<input type="checkbox"/> E3.2 Marine Resources	2.33	<input checked="" type="checkbox"/> S4.2 Personal safety of consumers, end-users	6.02		

The effort to deliver the initial Scope is reduced if you take a combined data driven / knowledge-based approach.

This example combines 40,000 data points, learned from multiple ESG frameworks, sector insights, market analysis, and hundreds of companies, to provide the scope – the list of topics to consider – for one or multiple sectors, instantly.



BENEFITS OF AUTOMATION

Estimated Time Savings

Software, infused with knowledge save 5 days per scope. Instant outcome is consistent / accurate. Records are retained for review.



The background of the entire page is a black and white photograph of a rocky coastline. The scene shows a wide expanse of smooth, dark rocks and sand, with numerous tide pools of varying sizes scattered throughout. The sky is filled with dramatic, layered clouds, and the overall atmosphere is serene and natural. The text 'DOUBLE MATERIALITY ASSESSMENT' is overlaid on a dark horizontal band across the middle of the image.

DOUBLE MATERIALITY ASSESSMENT



QUESTIONS TO CONSIDER

1. Do you know the broad range of topics that might matter in your sustainability strategy?
2. What has been your sustainability focus to date?
3. What is your plan to prioritise stakeholders?
4. How do you track this year's stakeholder engagement to reuse next year?
5. Where will you record your Impact and Financial Materiality engagements?
6. How do you prioritise each material topic?
7. How will you validate the DMA?
8. Will you need multiple or frequent DMAs?

DOUBLE MATERIALITY ASSESSMENT

The Double Materiality Assessment (DMA) is the starting point on your sustainability journey. It recognises that companies must consider:

- the impacts (positive, negative, actual and potential) of their activities on society and the environment (Impact Materiality),
- the risks and opportunities for the business from climate, social, political and governance issues (Financial Materiality)

DMA requires engagement with pertinent stakeholders, the completion of Impact and Financial Materiality assessments to arrive at a set of priority material topics.



STAKEHOLDER MANAGEMENT

Stakeholders play an important role in DMAs, providing valuable insights into the impacts, risks, and opportunities that a company faces in relation to its sustainability performance.

Companies will gain a deeper understanding of their external and internal environment, identify critical issues, and prioritise their sustainability strategies accordingly.

But not all stakeholders are equally informed about the company or its sustainability strategies. The value of their input will vary across stakeholder groups, and probably between Impact and Financial Materiality.

HOW TO PRIORITISE STAKEHOLDERS

Manage priority and weighting

Stakeholder Groups

+ Add Stakeholder Group (12) View Impact Stakeholder Map View Financial Stakeholder Map

Stakeholder	Impact	Financial	Description
Employees	Knowledge: 2 Impacted: 10	Knowledge: 7 Effected: 1	We selected a subset of employees to make sure we covered every business geo region.
Last updated: 12/11/2023	How much importance do we assign to the feedback from this group? Weight: 4 (Impact) Weight: 1 (Financial)		

Stakeholder ranking

Priority of Stakeholder Group Engagement

< Back to Stakeholder Groups

This is a representation of the suitability of the stakeholder group each of the stakeholder groups as potential contributors to the Materiality Assessment. Click on Impact to see the Impact Materiality stakeholders, who represent the Inside-Out perspective. Click on Financial to see the Financial Materiality stakeholders, who represent the Outside-In perspective.

Impact Materiality Stakeholder Group
1. Suppliers
2. Governmental agencies
3. Employees
4. NGO
5. Executive Management Team
6. Partners
7. Trade Associations
8. Banks and Credit Agencies
9. Investors
10. Investee Companies
11. Communities' Representation

Software can help you to rank, prioritise and weight stakeholder groups for Impact and Financial Materiality. CSRD requires a record of the stakeholder selection process.



IMPACT MATERIALITY

Impact Materiality considers both positive and negative, actual and potential impacts that a company's business activities has on the environment or society at large.

Impact Materiality includes the Scale and Scope of the impact, as well as the Irremediability and the Likelihood of the impact occurring.

It is sometimes referred to as the Inside-out perspective, i.e. the impact an organisation has on people and planet.

IMPACT MATERIALITY AUTOMATION

Score topics / Stakeholder

Impact Materiality (Inside Out)

For each topic, for each stakeholder group, you need to assess how much the business will impact the environment and society. Group Employees

Click on topic to change the score and add descriptive text.

Rank	Topic	Scale	Scope	Irremediability	Likelihood
E	1. GHG Scope 1 & 2 Management	3	4	1	3
S	2. Employee Health and Safety	4	1	0	2
S	3. Business Ethics, ...				
E	4. GHG Scope 3 Ma...				
S	5. Circular Econom...				
S	6. Labour Practices				
S	7. Business Resilien...				

Detail per topic, group

GHG Scope 1 & 2 Management | Current Rank #1 Group Employees

Scale

← → 🔗 B I

Impact: 3

How much of an impact, positive or negative, will how we approach this topic have on people or planet?

P

Scope

← → 🔗 B I

Impact: 4

Considering how we approach this topic, how widespread might any impact be?

P

Irremediability

← → 🔗 B I

Impact: 1

Irremediability is about the level of difficulty to overcome any negative impact that may occur. How hard might that be in the context of this topic?

P

Likelihood

← → 🔗 B I

Impact: 3

How probable is it in your opinion that there will be any impact at all (on environment or society) from this topic?

P

For each stakeholder group, and each topic, you must record Scale, Scope, Irremediability and Likelihood. The overall analysis calculates the topic's priority.



FINANCIAL MATERIALITY

Financial Materiality considers the financial risks and opportunities on or for the business from environmental, social, and governance issues. These generally derive from factors such as exposure to social change, climate hazards, or changes in regulation that address systemic risks.

Financially material topics can have material influence on the organisation's development; its financial position, performance, cashflow, access to finance, or cost of capital, in the short, medium or long term.

Materiality is based on a combination of the likelihood of occurrence and the potential magnitude of the financial effects.

FINANCIAL MATERIALITY AUTOMATION

Score topics / Stakeholder

Sector Preview Impact Materiality **Financial Materiality** Materiality Map Supporting Notes

Financial Materiality (Inside Out)

For each topic, for each stakeholder group, we need to ascertain the IRO (Impact, Risk or Opportunity) from a financial perspective, i.e. its impact on Revenue, Expenditures, Assets and Liabilities, Capital and Financing, or other financial Key Performance Indicator.

Group: **Employees** +

Click on the topic to change the score and add descriptive text

Rank	Topic	IROs	Financial Effect
1.	GHG Scope 1 & 2 Management	8	3
2.	Employee Health and Safety	4	1
3.	Business Ethics, Transparency, Compliance	3	9
4.	GHG Scope 3 Management	1	10

Detail per topic, group

GHG Scope 1 & 2 Management | Current Rank #1 Group: **Employees** +

IRO Description and Likelihood

In the IRO Description (Impact, Risk or Opportunity) box below, enter the description of the IRO. Remember to do it for each Stakeholder group. Then using the drop-down scale to the right of the IRO Description box, select a number to represent the likelihood or probability of that IRO occurring, when 10 is most likely.

Describe the IRO of this topic here for the selected stakeholder group.
Select the Likelihood from the drop-down scale on the right.

Likelihood: **8**

Financial Effect and Magnitude

In the Financial Effect box, describe whether the IRO will be positive or negative, and when you think it may occur (short, medium, or long-term). Then using the drop-down scale to the right of the Financial Effect box, select a number to represent the magnitude or quantum of the effect, when 10 represents the greatest magnitude.

Explain here why this IRO is positive or negative and when it is likely to occur, i.e. in the short, medium or long-term.
Using the drop-down scale on the right, select the magnitude or quantum of the effect.

Magnitude: **3**

For each stakeholder group, and each Financial Materiality topic, we must describe the IRO (impact, risk and opportunity) and record the Likelihood of its occurrence and the Magnitude of the Financial Effect.



PRIORITY TOPICS | MATERIALITY MAP

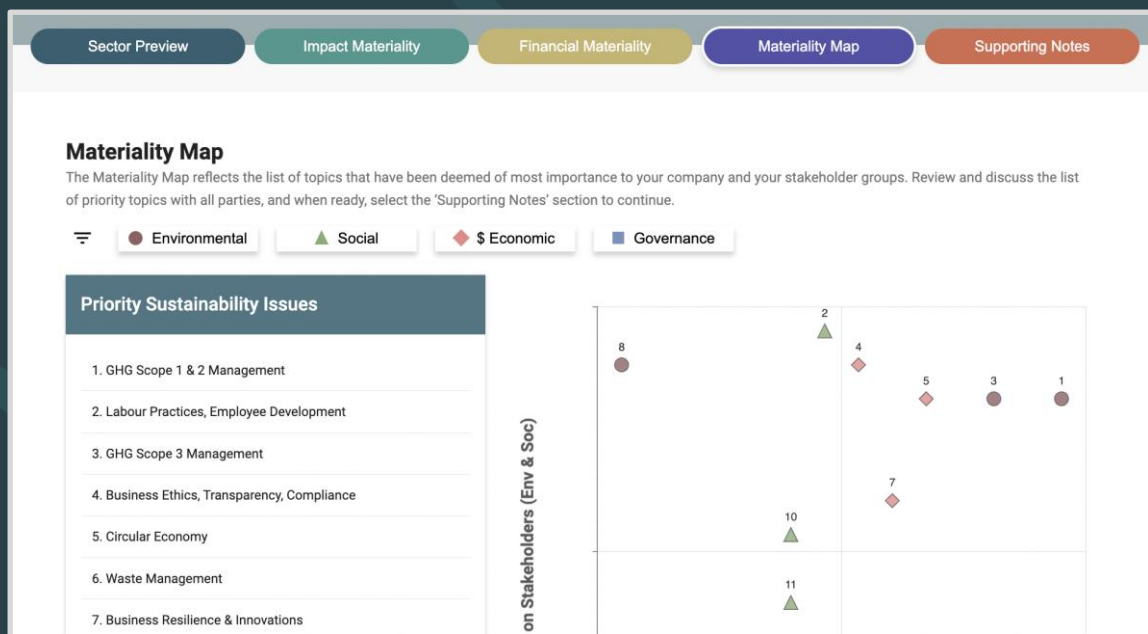
The process to arrive at the priority list of topics is easy to understand:

- For each topic, analyse the results from each Impact Materiality stakeholder group.
- Apply stakeholder group Weightings to arrive at a relative value for each group.
- Aggregate the stakeholder group values to get an overall topic value from all the groups and rank the outcome.
- Model the Weightings as necessary to sense-check the outcome. For example, you may apply different weights to Suppliers and Employees.
- This provides a list with relative Impact Materiality score for each topic.

Repeat the above exercise for Financial Materiality.

MATERIALITY MAP AUTOMATION

Automated priority list



Visual representation


Impact and Financial Materiality scores, when combined, provide a prioritised list, or visual map, of sustainability issues or topics to consider. These topics form the basis of the baseline assessment, gap analysis, strategy, data collection, transition plans and CSRD report structure.

You should also compile your supporting notes as a complete a record of the CSRD process for compliance, validation and assurance processes.



BENEFITS OF AUTOMATION


Stakeholder Management



Modelling, prioritising stakeholders is complex and prone to error. The software delivers accurate real-time results, saves 4 days per DMA.




Impact & Financial Materiality



Record and retain scores and commentary for each topic for all Impact Materiality Stakeholders and rank topics based on results. Save 4 days.



Materiality Map



Automatically create priority list of material topics, filter by E,S and G, provide visual representation for modelling and validation. Save 2 days.





BASELINE ASSESSMENT & GAP ANALYSIS



QUESTIONS TO ANSWER

1. Are existing data structures sufficient to deal with over 1,000 new CSRD data points, many of which are qualitative?
2. Have you identified the data that has to be collected, and from/by whom?
3. Are the CSRD reporting data and process flows ready for assurance?
4. How will you assess your gap-to-good for each of your materiality topics?
5. What capacity development is needed to be a CSRD ready organisation?

BASELINE ASSESSMENT & GAP ANALYSIS

Having selected material topics, you need to identify gaps in the organisation's alignment with the CSRD's general requirements and the topic specific requirements of the ESRS.

Companies should look at the key aspects of their business through the lens of the CSRD.

ESRS requires both quantitative and qualitative reporting. A company needs to understand not only the gaps in data, but also the capabilities and capacity plans that are required to achieve the targets

A gap analysis should cover both quantitative KPIs and requirements for policies, processes, and actions. It should also consider the actual governance system.



BASELINE ASSESSMENT & GAP ANALYSIS

Remember, the Materiality Map, or list of material topics, will provide you with an inventory of the topics on which to focus.

ESRS already prescribes the data points and disclosures needed for each topic. Using a robust quantitative and qualitative analysis, you can see where you fall short.

ESRS 1	
ESRS 2	
E	S
● ● ● ●	● ● ● ●
● ● ● ●	● ● ● ●
● ● ● ●	● ● ● ●
● ● ● ●	● ● ● ●
● ● ●	
	G
	● ● ● ●
	● ● ● ●

The implementation of processes and systems may take a lot of time, so companies should conduct the ESRS baseline assessment gap analysis well in advance of their first reporting year.

AUTOMATION



Qualitative analysis

All Results

▲ The basics of our circular economy vision and strategy are communicated by heads of business units or equivalent

Your business leaders are communicating the CE strategy - good. However, you need to get the business unit leaders also actively engaged to accelerate the communication of the strategy and implementation plans to the entire organisation

People

■ The majority part of our business manages a dynamic risk and opportunity approach as we implement a circular business model.

Select Topics

USE

Select All

Environmental

- Emissions (Use Case)
 - Direct (Scope 1) GHG emissions
 - Energy indirect (Scope 2) GHG emissions
 - Other indirect (Scope 3) GHG emissions
 - GHG emissions intensity
 - Reduction of GHG emissions


Quantitative analysis

Qualitative assessment per topic uncovers the maturity baseline, while quantitative gap analysis maps data to ESRS topics' disclosure requirements.



BENEFITS OF AUTOMATION

Estimated Time Savings

 Auto-map ~500 data points to ESRS topics. (5 days) Maturity model topic baseline. (10 days / topic)



The background of the slide is a close-up photograph of a bright yellow flower, likely a sunflower, with a dark brown center. Two bees are visible: one is perched on a petal in the upper left, and another is on the dark center of the flower. A semi-transparent grey horizontal band is overlaid across the middle of the image, containing the text 'IMPLEMENTATION AND INTEGRATION' in white, uppercase letters.

IMPLEMENTATION AND INTEGRATION



QUESTIONS TO ANSWER

1. How can sustainability be interwoven into the fabric of your business?
2. How are all stakeholders equipped to support the ESG strategy?
3. Is there an easy way to have a single view of all ESG projects?
4. How can you distribute the workload of data collection in a secure manner?
5. How do you manage CO2 emission conversions for unique products?
6. How does the team collaborate towards sustainability results?

IMPLEMENTATION AND INTEGRATION

A successful ESRS project requires collaboration across a range of stakeholder groups, accompanied by robust and rigorous implementation processes.

Collaborative systems, working across functions and boundaries, puts people at the centre of the implementation. This drives alignment and embeds CSRD seamlessly into the business operations.

This approach ensures that each of the individuals who needs to carry out a task in support of your sustainability strategy, has the requisite skills, tools and time to implement their ESRS activities.



IMPLEMENTATION & INTEGRATION (1)

A **Data Collection** strategy is needed to ensure that the right data is collected by the right people, from the right sources, at the right time. Any system you implement should connect to other systems where data already exists, but also allow for file upload and manual data entry.

If a business operates in more than one region, **Emissions Calculations** need to consider multiple conversion sources. Whatever system you choose should offer custom and configurable emissions factors.

IMPLEMENTATION AUTOMATION (1)

Emissions management

Energy		Category 2	Category 3	Category 4	Unit	Active	GHG Conversions - IRE - 2022	GHG Conversions - UK - 2022	
Fuel Consumption Within From Non-renewable			Natural gas		GJ	<input checked="" type="checkbox"/>	2.53925	2.6437	+
			Diesel (100% mineral diesel)		GJ	<input checked="" type="checkbox"/>	3.20876	3.4013	
			Coal (industrial)		GJ	<input checked="" type="checkbox"/>	2.41143	2.2234	
Fuel Consumption Within From Renewable			Wood pellets						
			Biogas						
Energy Consumption			Total electricity						

Circular Economy team

Edit team members **Edit team permissions**

Update	Topic		
		Materials	<input type="checkbox"/> Add
		Energy	<input checked="" type="checkbox"/>
		Water and Effluents	<input type="checkbox"/>
		Biodiversity	<input type="checkbox"/>
		Emissions	<input type="checkbox"/> Done

Access control

Configure emissions factors for each site, facility, topic and sub-topic, product, to make emissions calculations are easier and faster. With access control you can provide more efficient and accurate data collection.



IMPLEMENTATION & INTEGRATION (2)

The investment to comply with CSRD will bring real value beyond ESG compliance when you translate the results of what you have done so far into real tangible action.

For this you need a transformation plan to guide your actions on your sustainability journey. An effective plan reflects the company's readiness, or level of maturity, for each topic in its starting position and goal setting.

The plan should have actions for each team member and advice on how to move towards the goal, identifying relevant ESG metrics.

IMPLEMENTATION AUTOMATION (2)

Smart Transformation Journey

The screenshot displays a digital transformation management dashboard for 'GALAXY'. The dashboard is organized into several sections:

- Transformation Details:** Shows the project name 'GALAXY', the title '1. Climate Change and Carbon Management', and the timeline from 24 May 2022 to 31 December 2025. It includes a description of the transformation's purpose and a list of selected SDGs (3, 6, 9, 11, 12, 13, 14, 15).
- Objectives:** States the goal: 'By the end of 2023, we want to be a leader in climate change and carbon management in our sector.'
- Metrics:** Displays two key performance indicators:
 - '% of procurement budget spent on local suppliers': Unit %, Baseline 40.00%, Target 75.00%, Actual 40.00%, Due 28/02/2023.
 - '% of students participation': Unit %, Baseline 10.00%, Target 20.00%, Actual 18.00%, Due 30/03/2023.
- Initiatives:** A list of strategic initiatives with their due dates and owners:
 - Emission Management (2):** Due 10/10/2023. Includes actions like 'Complete a baseline Scope 1 and 2 Assessment...' (due 16/02/2023) and 'Complete a baseline Scope 3 Assessment...' (due 04/07/2023).
 - Targets and Performance (12):** Due 01/11/2025.
 - Governance (1):** Due 01/05/2024. Includes 'Obtain energy management standard ISO 50001...' (due 01/05/2024).
 - Decarbonization Strategy (11):** Due 04/05/2024. Includes 'Establish a renewable energy sourcing strategy...' (due 01/01/2023), 'Develop a responsible procurement policy...', 'Complete an operational excellence review...', and 'Complete a mobile plant fuel efficiency review...'.

If we know “what good looks like”, the next step is to build an improvement plan, a transformation journey, outlining initiatives and actions.

A collaborative environment brings a team together in the project to deliver sustainable results quickly.



BENEFITS OF AUTOMATION

Configure and Distribute Data



Improve accuracy of GHG inventory with detail control. Distribute data entry in managed manner. Save 5 days+.



Automated Transition Plans



Transition plan with actions, ESG metrics, project reporting, collaboration hub. 10 days+ per plan





REPORTING AND DISCLOSURES



QUESTIONS TO ANSWER

1. How do you connect the ESRS disclosures to your data?
2. What is your plan to use the same data for multiple ESG outputs?
3. Do you have to create all disclosures from scratch?
4. Can you build you own library of disclosures for use and reuse?
5. How can you deliver compliant reports for different periods, different business units, or a specific subset of topics?

REPORTING AND DISCLOSURES

A CSRD report is sometimes the starting point, and in many cases a key milestone on the sustainability journey.

We know that for many, compliance is a key driver. But that does not mean that building a compliant CSRD report has to be daunting. With the right preparation and preceding steps, the effort can be greatly reduced.

In essence, a report is just a set of numbers to be summed, aggregated and sorted, and a related set of qualitative disclosures that map to the material topics for your business. ESRS makes that map clear.



REPORTING AND DISCLOSURES

In ESRS every topical standard, and sub-topic have defined datapoints and disclosures.

Most of the work is in the text, not the data. Of the 1,178 data points in ESRS, 75% (902) of them are narratives. Just one in four is a number.

ESRS 1	
ESRS 2 ○ ○ ○ ○	
E ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○	S ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○
	G ○ ○ ○ ○ ○ ○ ○ ○

Some disclosure systems provide template text models, so disclosure text is connected to the quantitative data that has been already collected. When configured, this means a report can be quickly created.

REPORTS & DISCLOSURE AUTOMATION

Smart Disclosure Text

Title
GHG emissions Standards, methodologies, assumptions, and calculations for Scope 3

Text
Our 2017 baseline targets outline the following roadmap for Scope 3: E reduce our Scope 3 emissions 16 percent which equated to well below fiscal year 2022, we reduced Scope 3 emissions for use of sold product year 2017. Our Scope 3 SBTi target is a 16 percent reduction by 2030, € use. The biggest contributor to our reduction in Scope 3 emissions in fi energy-efficient chillers, as well as continued growth of renewable elec

In 2022, we also started Scope 3 reduction programs with our supply c Sustainability Rating has on supplier scorecards. Now, sustainability is supplier performance evaluations.

We partnered with Eco Goforth, a globally recognized sustainability ass systematic ratings program to evaluate suppliers based on their enviro Eco Goforth not only evaluates disclosures submitted from suppliers b

Content links
Direct Supplier Sustainability Rating Survey 2022
GHG emissions 2022 Verification Statement for 6 Rockets
Indirect Supplier Sustainability Rating Survey 2022

Automated Report

^ Energy

Energy consumption within the organization

Fuel consumption from non-renewable sources including fuel types

Requirements: Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and incl

	Total	Frankfurt, Germany	Tours, France	Cork, Ireland	Dublin, Ireland	Glasgow, UK	Plymouth, UK	Lima, Peru
Coal (industrial) (G.J)	3,105.00	205.00	432.00	265.00	571.00	834.00	102.00	195.00
Diesel (100% mineral diesel) (G.J)	2,99							
Natural gas (G.J)	3,98							

Requirements: The organization shall provide a description of the standards, methodologies, assumptions, and/or calculation tools used.

Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the C If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action ta

PI Industries uses renewable energy sources at some of its manufacturing facilities and is working to reduce its energy consumption overall.

For our organization, electricity is the most significant form of energy we consume. Energy is purchased from sources external to the organization or organization itself (self-generated). We do not produce any energy ourselves. For Non-renewable fuel sources, we include fuel for combustion in boiler turbines, flares, incinerators, generators and vehicles that are owned or controlled by the organization. We also think of biomass in sources owned or organization. On-renewable fuel sources cover fuels purchased by the organization. They also include fuel generated by the organization's activities – gas from oil and gas extraction. Renewable fuel sources can include biofuels, when purchased for direct use. Consuming non-renewable fuels is usual direct (Scope 1) GHG emissions, which are reported under Disclosure 305-1. Consuming purchased electricity, heating, cooling, and steam contribute energy indirect (Scope 2) GHG emissions, which are reported in Disclosure 305-2. Standards for Energy Consumption - As a manufacturing company important to have a clear understanding of the standards used in the measurement and calculation of energy use. The standards we use for energy n calculation are ISO 50001, EN 15001, Greenhouse Gas (GHG) protocol. We use ISO 50001 to take into consideration energy efficiency, energy product modification, and renovation of significant energy-consuming facilities, equipment, systems, and processes. BS 16001 is applied in specific sites to e efficiency on a reduction-based approach. For more details, see links

Energy Methodologies within 6 Rockets

<https://eu1.hubs.ly/H03F10q0>

GHG Protocol

<https://ghgprotocol.org>

ISO 50001 energy standard

<https://www.iso.org/it/management.html>

The purpose of your CSRD journey is not just to create a report, but to create value in your business.

When you can auto-generate the quantitative and qualitative schedules for the report in an instant, it leaves more time for value creation.



BENEFITS OF AUTOMATION

Estimated Time Savings



Autogenerate data sets and disclosure texts in an instant for CSRD global, regional reporting. Saves 6+ days per report





CSRD MILESTONES DETAIL

Boundaries and Scope

Organisational Boundary	Operational Boundary
Sector Analysis	Topics in Scope

Double Materiality Assessment

Impact Materiality	Financial Materiality
Stakeholder Management	Priority Topics

Baseline Assessment and Gap Analysis

Data Management Strategy	Process Maturity Modelling
Data Configuration	Transition Planning

Implementation and Integration

Data Collection	Collaboration
Systems Integration	Transition Deployment

Reporting and Disclosures

Geographical Coverage	Topics Scope
Datasets	Disclosures

AUTOMATION SUMMARY | DAYS SAVED

Boundary & Scope

Software, infused with knowledge save 5 days per scope. Instant outcome is consistent / accurate. Records are retained for review.



Stakeholder Management

Modelling, prioritising stakeholders is complex and prone to error. The software delivers accurate real-time results, saves 4 days per DMA.



Impact and Financial Materiality

Record and retain scores and commentary for each topic for all Materiality Stakeholders. Rank topics based on results. Save 4 days.



Materiality Map

Automatically create priority list of material topics, filter by E,S and G, provide visual representation for modelling and validation. Save 2 days.



Baseline Assessment, Gap Analysis

Auto-map ~500 data points to ESRS topics. (5 days)
Maturity model topic baseline. (10 days / topic)



Configure and Distribute Data

Improve accuracy of GHG inventory with detail control.
Distribute data entry in managed manner. Save 5 days+.



Automated Transition Plans

Transition plan with actions, ESG metrics, project reporting, collaboration hub. 10 days+ per plan



CSRD Report

Autogenerate data sets and disclosure texts in an instant for CSRD global, regional reporting. Saves 6+ days per report





NAVIGATING YOUR CSRD JOURNEY

It is important to take the opportunity to use CSRD as the foundation for your improved business strategy.

The compliance obligation is not going away, and the pace of change will only accelerate.

Make sure you have the infrastructure and support mechanisms in place to stay ahead.

That is how you “get compliant” and build sustainable performance.

Remember, that is why you are here.

ABOUT

FUTURE PLANET

Future Planet is an AI sustainability software company.

We empower companies to transform.

Future Planet software uses AI to help shape the sustainability strategy, implement transition plans, manage ESG data and emissions, and automate reporting for regulatory compliance.

Supporting services combine expertise in sustainability, engineering, supply chain and procurement, AI, people and culture, and change management.