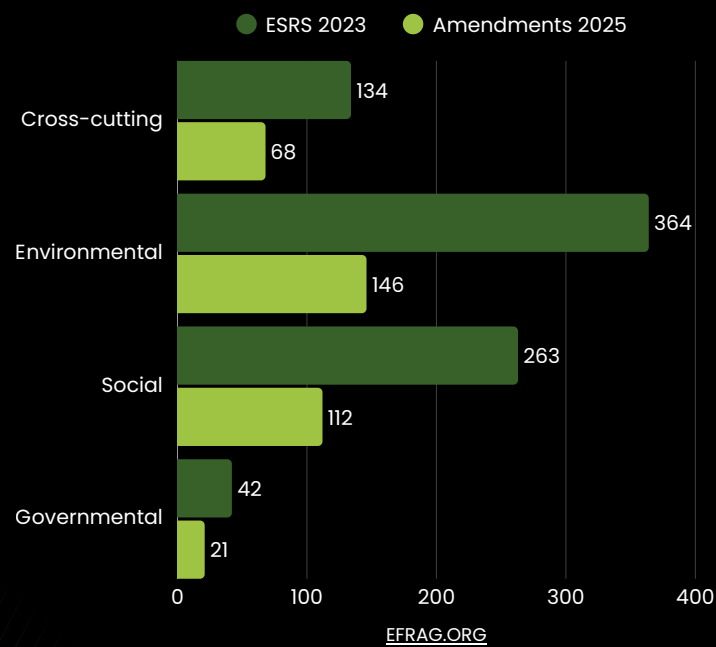


SCALING IMPACT

WHAT DO SIMPLIFIED ESRS MEAN?


IMPLICATIONS FOR CORPORATE
SUSTAINABILITY REPORTING

FEWER DISCLOSURES



Overall, the standards have been reduced by **more than 55%**, decreasing from 803 mandatory requirements to 347.


SIMPLIFIED DMA



The Double Materiality Assessment (DMA) has been simplified by clarifying the materiality principle, streamlining topics and data requirements, and providing practical guidance for top-down or bottom-up approaches.

These changes help reduce unnecessary reporting, emphasize material information, and make the DMA process more efficient while maintaining its robustness.

FLEXIBLE CLIMATE & GHG REPORTING



Scope 1, 2, and 3 disclosures remain mandatory but with more flexibility, **allowing use of sector averages or proxies where data is limited**, and aligning closely with the GHG Protocol (including leased assets).

Companies must still disclose climate transition plans, but in a more flexible format—summarizing strategy and milestones rather than providing detailed roadmaps.

CSRD UPDATE AT A GLANCE: NEXT STEPS

- Large PIEs – check the “quick fix” amendments
- Large EU companies – use the extra time from the “stop the clock” delay
- SMEs – keep an eye on VSME developments

WANT TO KNOW MORE?

Contact us to see how we can support your CSRD compliance, craft a strong sustainability strategy, and strengthen your competitive advantage.

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