Corporate Sustainability Reporting Directive (CSRD)

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The Corporate Sustainability Reporting Directive (CSRD) is an **EU regulation mandating** detailed sustainability reporting for nearly 50,000 companies. It aims to **improve transparency, comparability,** and **reliability** in environmental, social, and governance (ESG) disclosures.

Who is Affected?

- EU companies with 1,000+ employees and €450M+ turnover
- Non-EU companies generating €450M+ turnover within the EU
- EU branches and subsidiaries of non-EU companies with €200M+ EU revenue
- Companies under 1,000 employees are exempt from mandatory reporting

What Must Companies Disclose?

- Impacts, risks, and opportunities across environmental, social, and governance topics.
- Double materiality: how the company affects and is affected by sustainability issues.
- Policies, targets, and action plans related to key ESG matters.
- Governance and accountability for sustainability strategy and reporting.
- Due diligence across the value chain, including human rights and environmental impacts.

Why Choose Normec Verifavia?

- **Trusted Globally:** 10+ years in carbon & sustainability assurance
- **Accredited:** ISO 17029/14065 | COFRAC, UKAS, SAC
- **330+ Clients:** Accurate, neutral, timely reporting
- **Expertise:** Aviation, shipping, logistics, industry
- **Global Reach:** Local ESG insight, worldwide presence

Process

1. **Pre-Engagement**
   Client information collection & engagement decision
2. **Engagement**
   Contract definition of scope, objectives & responsibilities
3. **Planning**
   Verification plan development & team selection
4. **Execution**
   Data verification & regulatory compliance assessment
5. **Review**
   Independent technical review of findings
6. **Reporting**
   Issuance of verification statement
7. **Post-Opinion Facts**
   Assessment of new information impacting the opinion
8. **Records**
   Documentation retention for 10 years

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