

CSRD — Corporate Sustainability Reporting

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Early Adoption: FY2026

Mandatory: FY2027

EU Directive 2022/2464. Requires large companies to report on sustainability impacts under European Sustainability Reporting Standards (ESRS). Climate-relevant standards: ESRS E1 (Climate Change) and ESRS E4 (Biodiversity).

Framework Mapping

CSRD Requirement	ESRS	Framework Component
GHG emissions Scope 1/2/3	ESRS E1-6	IoT sensor data + satellite biomass estimates ? emission factor calculations
Transition plan	ESRS E1-1	Not in scope for framework v1.0 — requires company-level data
Biodiversity impact	ESRS E4-5	KoboToolbox biodiversity surveys ? PROV-O linked to parcel DTEs
Value chain engagement	ESRS G1-3	Supplier credential status dashboard — are all cooperatives EUDR-certified?
Double materiality	ESRS 1 §25	Framework provides data layer; materiality assessment remains with reporting company

?? **Important:** CSRD requires double materiality assessment — both financial materiality (how climate affects the company) and impact materiality (how the company affects climate). The framework provides the impact data layer; financial materiality analysis is out of scope.

Revisión #1

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