CSRD Readiness: What Are You Already Reporting?

Antea®Group

Understanding today.
Improving tomorrow.

Many of the records and processes you already have in place can help meet CSRD (ESRS) requirements. Below is a guide to what may be needed once a topic is determined to be materially relevant.

Core Disclosure Requirement / Expectations

For each identified material topic, you will need to disclose:

- **Strategy** around topic
- **Targets / Goals** about topic
- **Policies** about topic
- **Actions** taken to address topic
- **Metrics** as relevant

TYPICAL EHS RECORDKEEPING

- Incidents / Lost Time - OSHA 300 Log (S1)
- Stormwater Analytical Sampling Results (E2, E3, S3)
- Water Usage (E3)
- Wastewater (E2, E3)
- Wastewater Analytical Sampling Results (E2, E3, E5)
- Air Emissions (E2)
- Energy Usage by Source (i.e., Natural Gas, Electricity) (E1)
- Hazardous Waste Manifests (E2, E5)
- Emergency Response Plan (S1, S3)
- Spill Reporting (E2)
- Chemical Inventory / Purchase Records (E5)

ADDITIONAL DOCUMENTATION YOU MIGHT NEED

- Objectives / Goals (All ESRS's)
- Safety Committee Charter (S1)
- Revised "Days Lost" Calculation (S1)
- Business Continuity Plan (All ESRS's)
- Scope 1, 2, &3 Greenhouse Gas Emissions and Energy Consumption (E1)
- Substances of Concern and Very High Concern Consumption (E2)
- Non-Hazardous Waste Disposal Records (E5)
- Risk Management Plan, Process Safety Management Plan, Hazardous Waste Contingency Plan (E2, E4, E5, S1, S3)
- Food Safety Plan (S4)

ESRS Topic Reference Guide

Cross-Cutting Standards

ESRS 1 | General Requirements

ESRS 2 | General Disclosures

Environmental

E1 | Climate Change

E2 | Pollution

E3 | Water & Marine Resources

E4 | Biodiversity & Ecosystems

E5 | Resource Use & Circular Economy

Social

S1 | Own Workforce

S2 | Workers in the Value Chain

S3 | Affected Communities

S4 | Consumers & End-Users

Governance

G1 | Business Conduct

**This guide is provided for illustrative purposes in connection with the webinar and is not intended to be exhaustive or complete. Environmental, social, and governance topics may overlap, and additional information, documentation, or resources may be required depending on an organization's reporting obligations.*

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