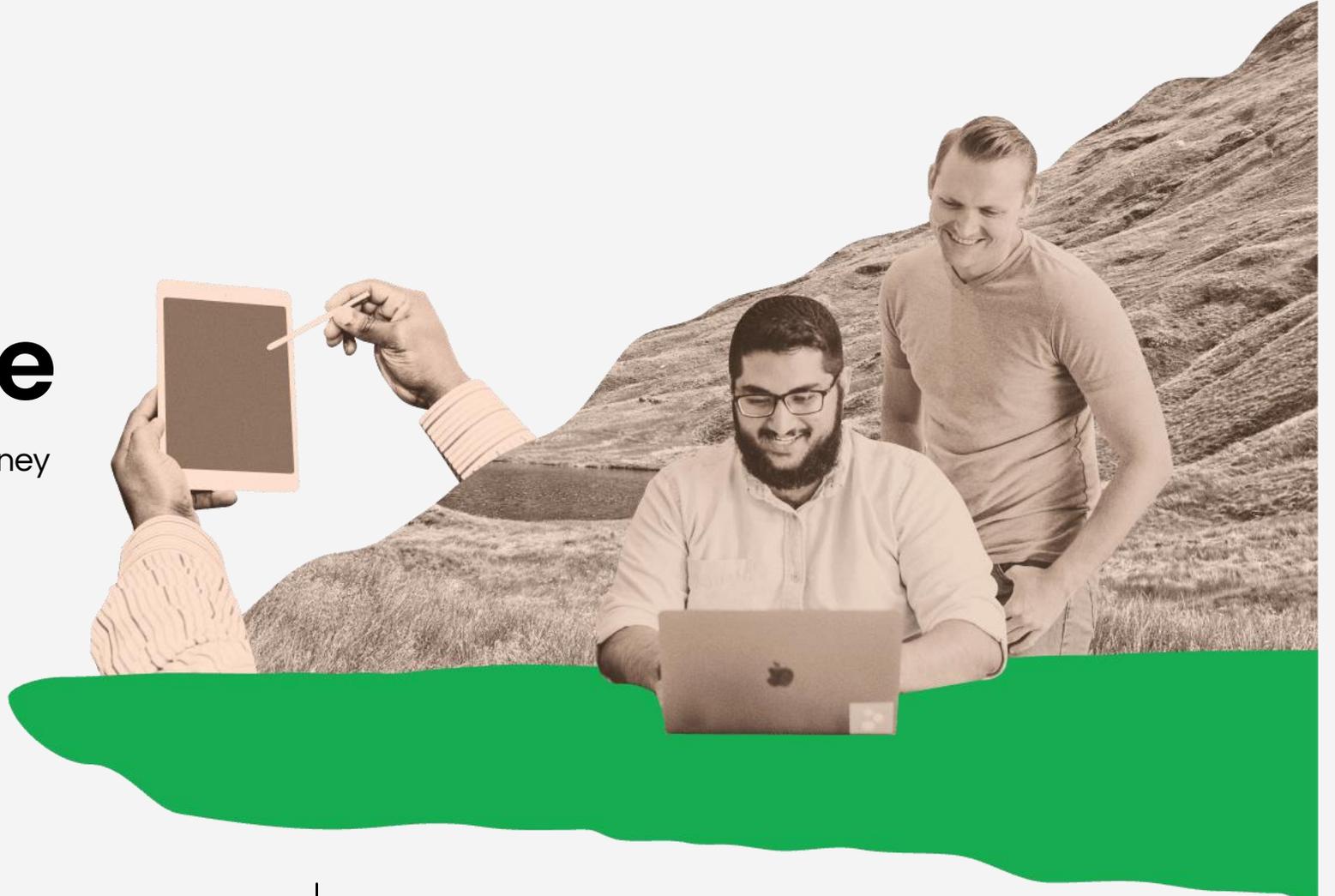


# CSRD Prep Series: Governance

We support organisations on their journey  
from compliance to purpose

Webinar

07/03/23



# Our speakers



**Viktoria Vero**

Sustainability Advisory Team Lead,  
Nexio Projects



**Pamela Lam**

Sustainability Consultant,  
Nexio Projects

## At the end of this webinar, you will...

- ✓ **Know** the CSRD [draft] reporting requirements on Governance
- ✓ **Learn** how to embed your sustainability management system in your company governance activities
- ✓ **Have insights** into practical examples to report on governance requirements



# Agenda

01 Introduction

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02 CSRD: Governance

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03 Case study

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04 Practical Tips

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05 Q&A

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**01**

# **Introduction**

# The scope of the CSRD



EU listed companies or large EU company (or subsidiary).

Large companies meet at least 2 out of the 3 criteria:

- ✓ **€40M+** Revenues
- ✓ **€20M+** Balance Sheet
- ✓ **250+** FTEs

# Expected timeline



	2024	2025	2026	2027	2028	2029
The new CSRD is fully enforced and the Reporting Standards are published.	●					
Organisations that were previously requested to disclose under the NFRD start reporting according to the new CSRD.	Disclosure on 2024 data.	●				
Large entities non subject to the NFRD start reporting from 2026 onwards.		Disclosure on 2025 data.	●			
Listed SMEs and small credit institutions and insurance organisations start reporting from 2027 onwards.			Disclosure on 2026 data.	●		
All non-EU organisations with significant activities in the EU, reporting from 2029 onwards.					Disclosure on 2028 data.	●



# Current status



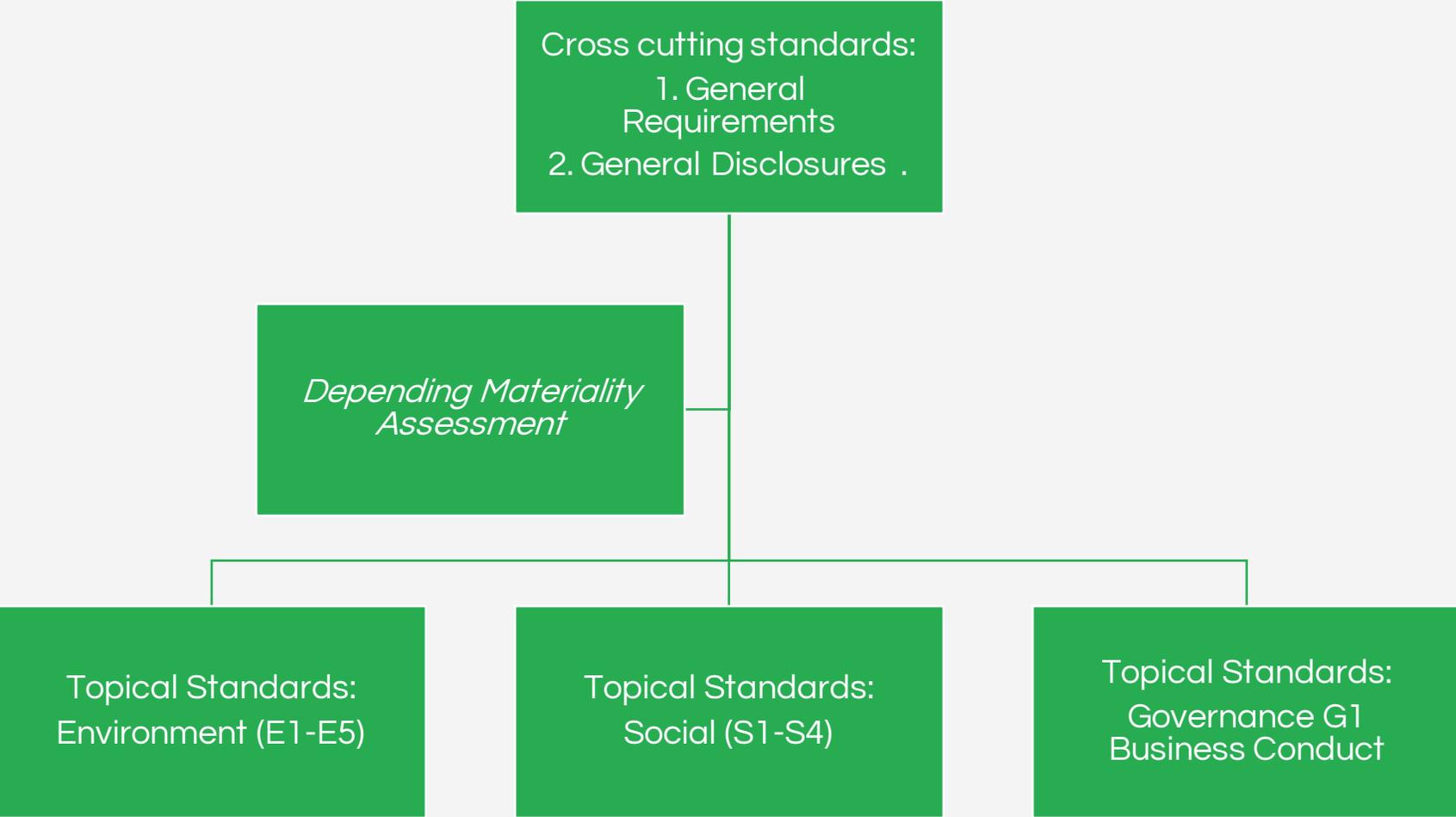
- ✓ First package on European Sustainability Reporting Standards are out
- ✓ EU Commission is consulting EU bodies and Member States to review the draft standards
- ✓ Final standards is planned for adoption in June 2023



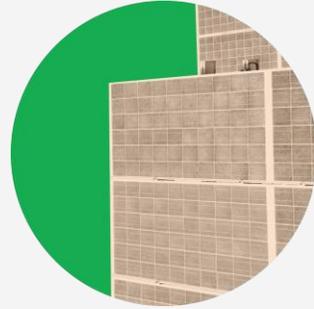
02

**CSRD:  
Governance**

# [draft] ESRS structure



# Scope of reporting



Wonka HQ, France



Chocolate  
Factory 1,  
France



Chocolate  
Factory 2,  
Belgium

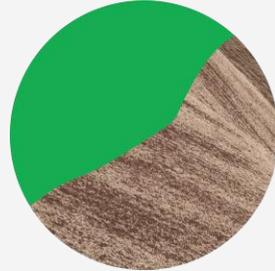


Chocolate  
Factory 3,  
Switzerland

# Governance: reporting requirements



01  
Roles &  
responsibilities



02  
Information on  
sustainability  
matters



03  
Sustainability  
integration in  
incentive schemes



04  
Statement on  
due diligence



05  
Risk  
management &  
internal controls

# Requirement 1

## Roles & responsibilities of administrative, management and supervisory bodies



### Chief Financial Officer (Executive)

- ✓ Sustainability Performance
- ✓ Sustainability ROI
- ✓ Business Conduct



### Chief Product Officer (Executive)

- ✓ Product Environmental Footprint
- ✓ Customer Health & Safety



### Head of People & Culture (Executive)

- ✓ Employees' Wellbeing
- ✓ Working Environment

# Requirement 2

## Information on Sustainability matters



### Supervisory Board

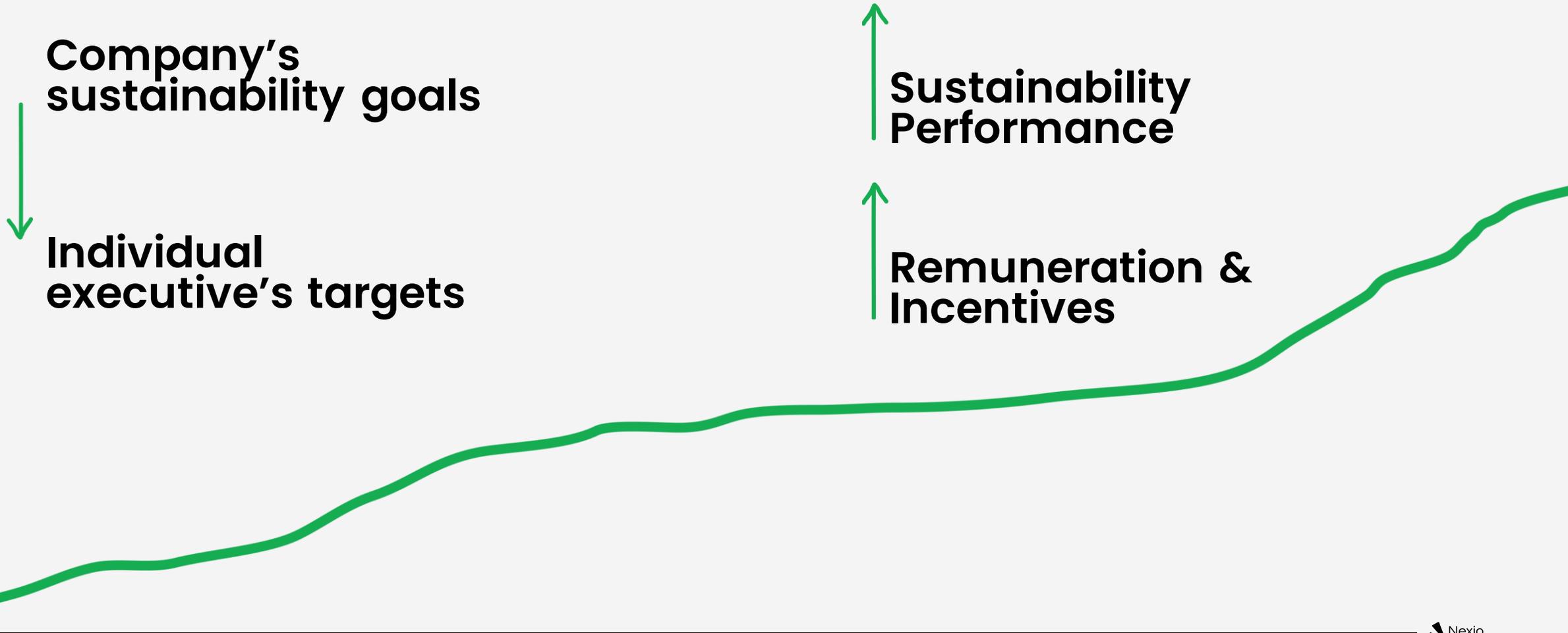


✓ Execution  
Sustainability  
Committee

✓ Review  
Executive  
Management

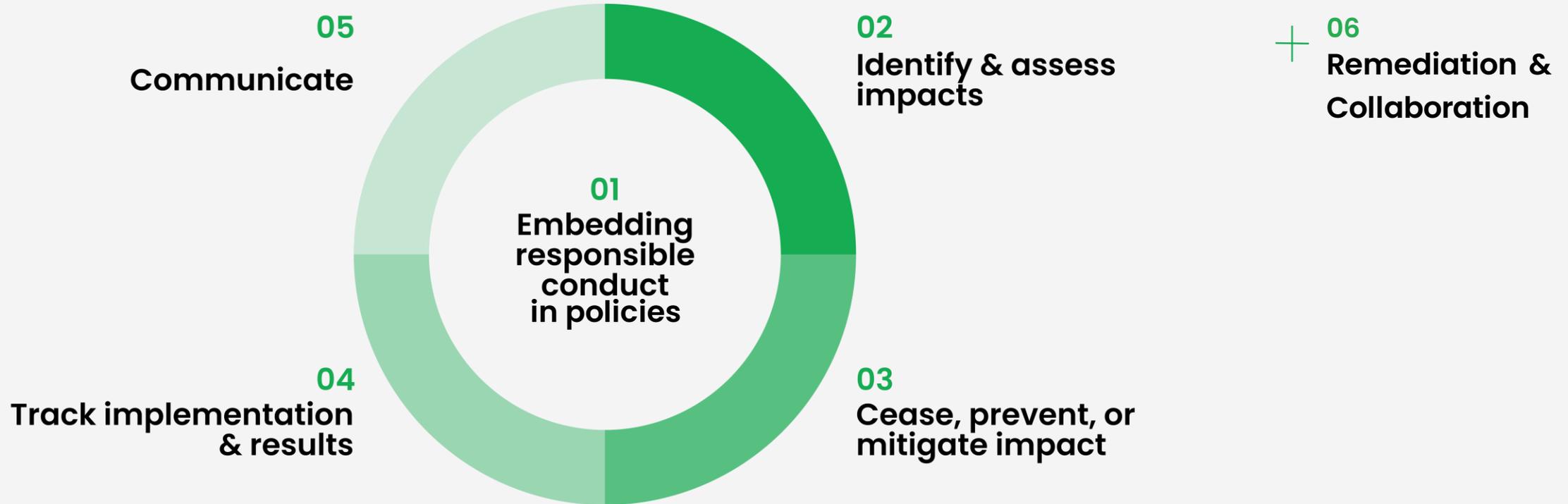
# Requirement 3

## Sustainability integration into incentive schemes



# Requirement 4

## Statement on due diligence



# Requirement 4

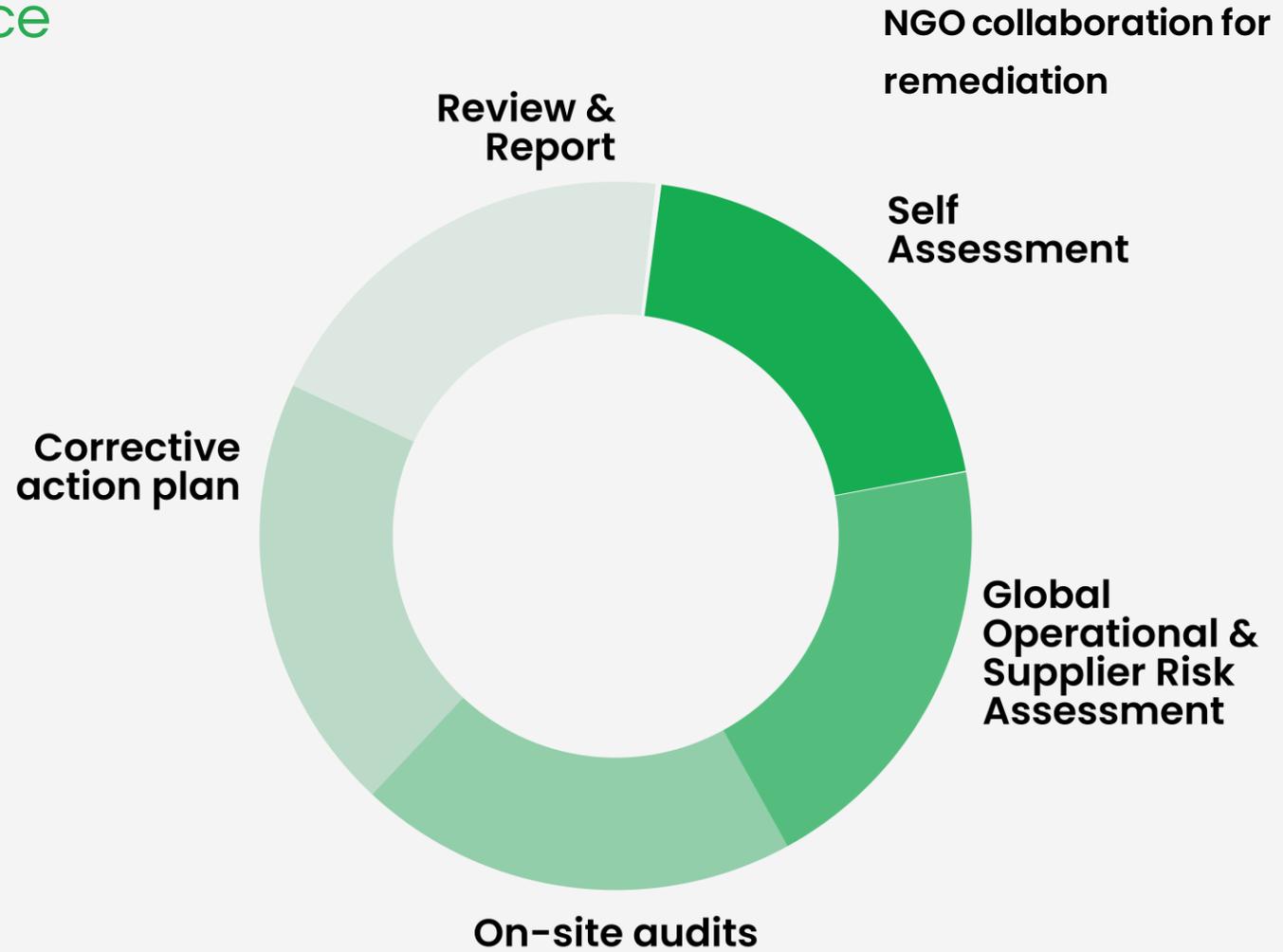
## Statement on due diligence



Wonka's facilities



Wonka's upstream suppliers





# Requirement 5

## Risk management and internal controls



# Key takeaways

01

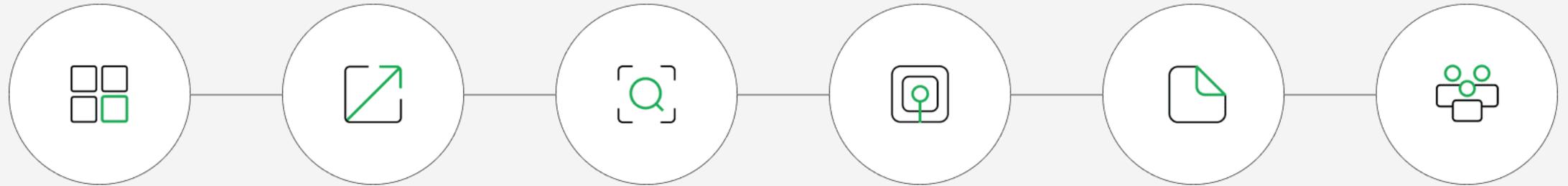
The CSRD is not final yet

03

Consider governance responsibilities

05

We expect more legislation



02

Make governance a priority

04

Sustainability in your incentive schemes

06

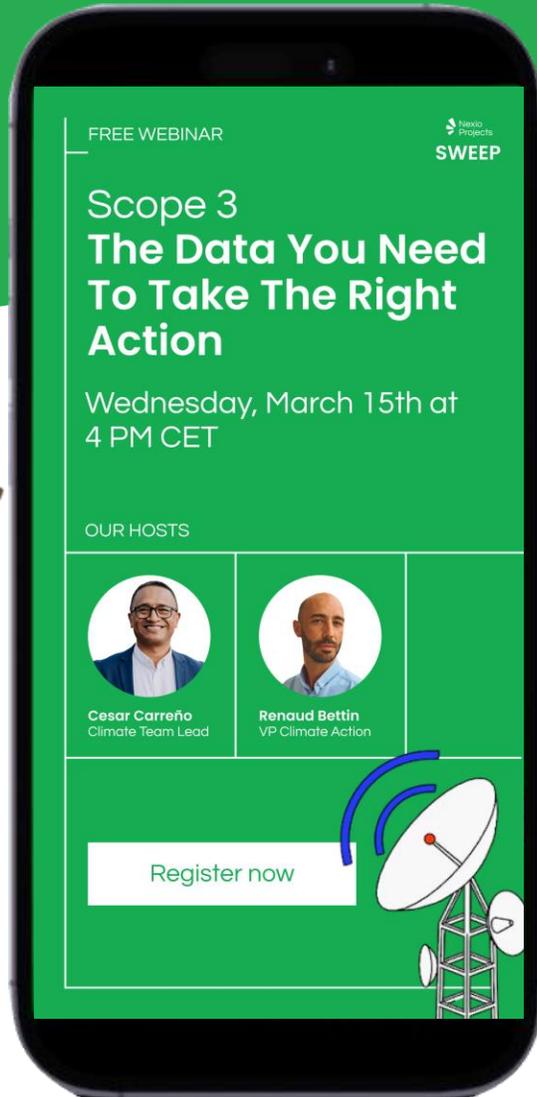
Identify, assess and manage risks

# How we can support you

- ✓ **Materiality assessment**
- ✓ **Sustainability report writing**
- ✓ **Sustainability goal-setting**
- ✓ **SMS implementation**



# Upcoming webinars



A hand points to the smartphone screen. The screen displays a green background with white text. At the top left, it says 'FREE WEBINAR'. At the top right, there is the Nexio Projects logo and the text 'SWEEP'. The main title is 'Scope 3 The Data You Need To Take The Right Action'. Below the title, it says 'Wednesday, March 15th at 4 PM CET'. Underneath, there is a section titled 'OUR HOSTS' with two circular portraits: Cesar Carreño (Climate Team Lead) and Renaud Bettin (VP Climate Action). At the bottom, there is a 'Register now' button and an illustration of a satellite dish.



The smartphone screen displays a green background with white text. At the top left, there is the Nexio Projects logo and the website 'nexioprojects.com'. The main title is 'CDP Masterclass for 2023 Free Webinar'. Below the title, it says 'Thursday, March 30th 4 PM CEST'. A 'Register now' button is prominently displayed. Below the button, there is an image of a man looking at a document. At the bottom, there is a section titled 'OUR HOSTS' with two circular portraits of the speakers.



# Contact

An aerial photograph of the Netherlands, showing the intricate network of rivers and canals. A white dot is placed in the center of the map, with a white crosshair extending horizontally and vertically through it. The map is set against a dark green background.

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**Sustainability in motion**