

The background of the slide is a composite image. The top half shows a blurred, high-angle view of a road or path with white lane markings curving into the distance. The bottom half shows a close-up of vibrant green grass with a wavy, textured appearance, possibly due to wind or a camera effect. The overall aesthetic is clean and modern, with a focus on nature and infrastructure.

# ESG & CSR

## Requirements for companies

# New Environment, Social, Governance (ESG) or Corporate Social Responsibility (CSR) requirements for companies.

## Excerpt of key initiatives

UN: 17 Sustainable Development Goals  
 Publication: September 2015  
 Entry into force: January 2016



Paris Climate Agreement  
 Publication: April 2016  
 Entry into force: November 2016

EU Green Deal  
 Publication: December 2019  
 Entry into force: December 2019



## Resulting requirements

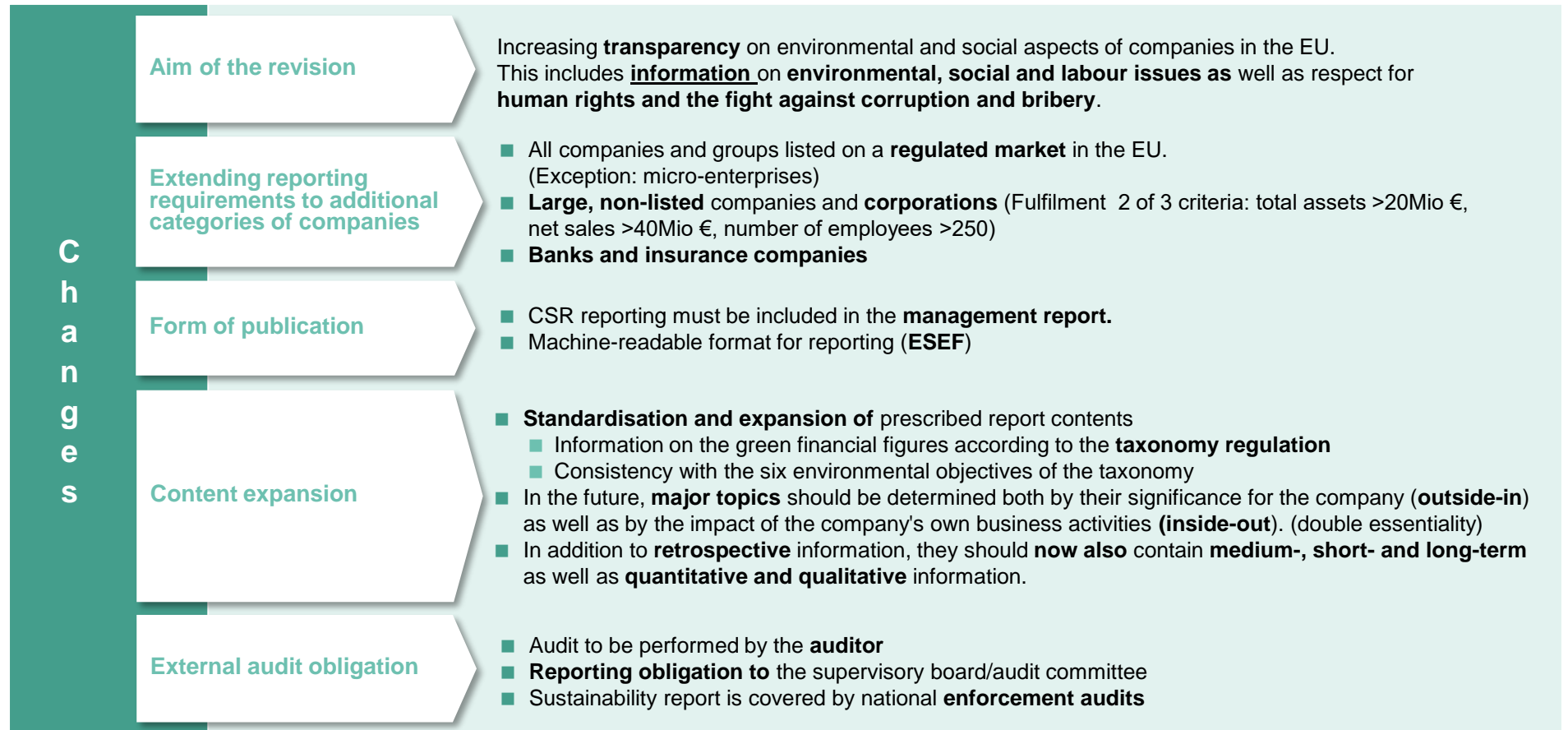
CSR Directive  
 Publication: October 2014  
 Entry into force: 2017

EU Disclosure Regulation | SFDR  
 Publication: November 2019  
 Entry into force: March 2021

EU Taxonomy Regulation  
 Publication: June 2020  
 Entry into force: January 2022

CSR Directive 2.0  
 Publication: April 2021  
 Entry into force: 2023\*

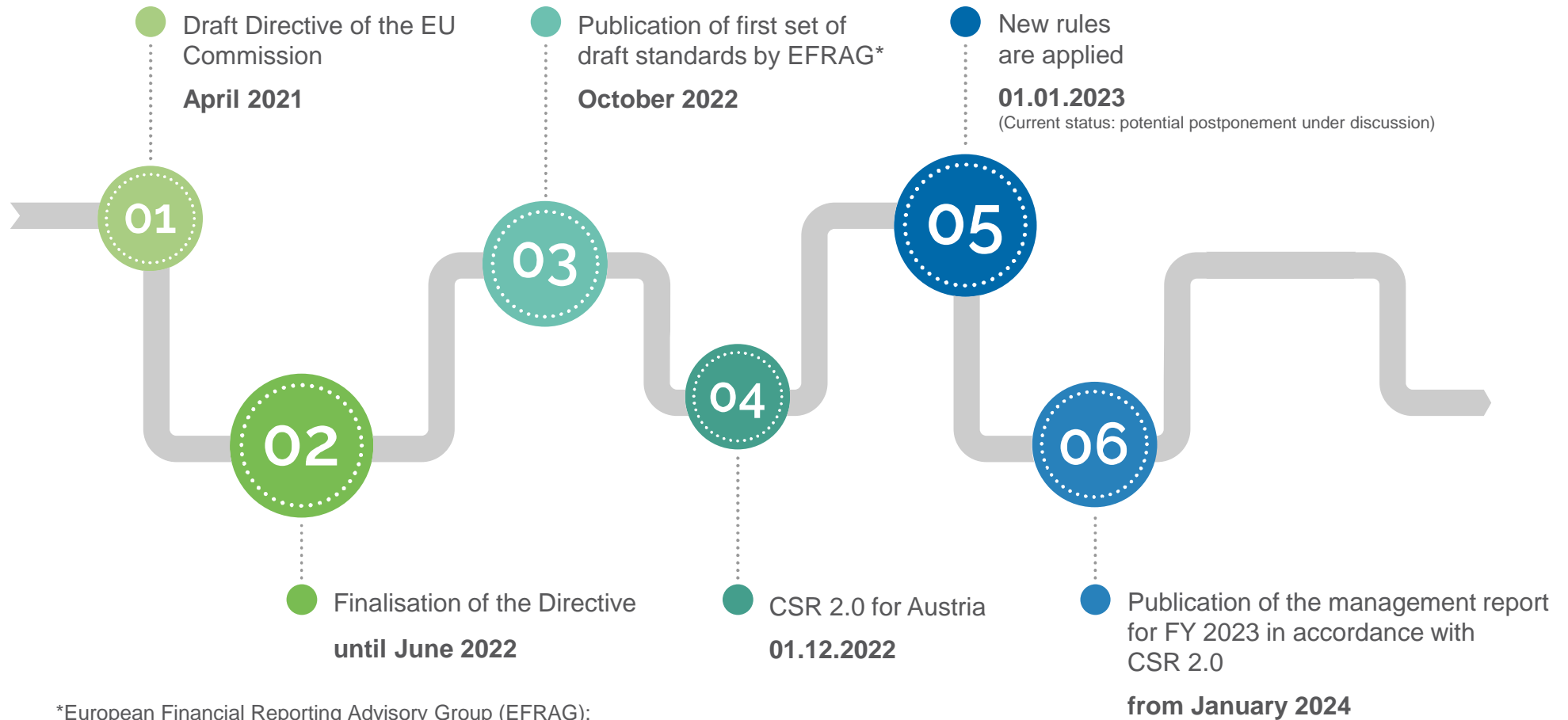
Directive on Corporate Sustainability Due Diligence  
 Publication Proposal:  
**EU-law in process of planning**  
 (in GER planned entry into force 2023\*)



# New CSR Directive 2.0 | What deadlines apply to the companies?



## Implementation by the EU Member States



\*European Financial Reporting Advisory Group (EFRAG):  
Private association established in 2001 created with the encouragement of the Commission to serve the public interest



# Depending on the industry, requirements and maturity of your sustainability management, we provide targeted support.

Our services in the area of sustainability.



**Support in the conception of a sustainability strategy**



**ESG Due Diligence (in cooperation with Bluesave)**



**Support with sustainable finance projects**



**Preparation of a sustainability report**



**Definition and identification of company-relevant ESG KPIs**



**Support in ESG reporting for banks and other capital providers**