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# Navigating the Corporate Sustainability Reporting Directive (CSRD) with Capra Sustainability

*February 2025*





At **Capra Sustainability** our easy, reliable, and fast solutions empower companies toward a sustainable future. We ensure **auditability by design** providing our customers with excellent ESG management

> 5  
Years of  
Experience  
tackling

- **EU Taxonomy**
- **CSRD (Corporate Sustainability Reporting Directive)**
- **ESG management (Environmental, Social, and Governance)**
- **Carbon Footprint Reduction Strategies**

Many companies face the challenge of achieving sustainability improvements in a cost-efficient manner. Our solutions enable organizations to meet both their sustainability goals without overspending. combining strategic consulting with the implementation of cost-effective tools we empower businesses to reflect upon and optimize their sustainability projects.

## Common Questions we Address

When do I need to comply with CSRD given the recent changes proposed in the EU Omnibus?

How do I ensure my sustainability reporting is in order?

The process is overwhelming, where do I start?

What should I report on, and when do I have freedom of choice?

What are the consequences if I don't report sustainability or lack necessary information?



# EU Omnibus Update

With the release of the EU Omnibus Simplification Package, the European Commission aims to reduce the regulatory burden and over complexity in sustainability regulation.

Let's elaborate on what these changes mean for your organization's CSRD compliance.

Is your organization in scope?

EU Companies  
**>1,000 employees**  
(previously 250)

+ turnover > €50 Mn OR  
balance sheet > €25 Mn

Non-EU Companies  
**>€450 Mn in turnover**  
(previously €150 Mn)

Yes



Which year do you have to report over?

**Wave 2: 2027**  
**Wave 3: 2028**  
*Delayed by 2 years*



How to report under the CSRD?

**Reduction of ESRS data points**  
*The commission aims to substantially reduce the number of data points*

**Deletion of Sector-Specific Standards**  
*The commission will not be adoption sector specific standards*

**Removal of Reasonable Assurance Standard**  
*The possibility of moving to reasonable assurance is omitted.*

No



**Voluntary Reporting Standard for SME's (VSME)**

will provide a cap on the amount of data CSRD compliant companies can request from non-reporting companies.



Even if your organization is not in scope of reporting, being CSRD aligned proposes numerous benefits:

### Improved Decision Making

With data collection processes being streamlined, organizations can unlock insights that help improve business decision making outside of just reporting purposes.

### License to Operate

With firms required to map emissions throughout their value chain, being able to provide sustainability metrics to your suppliers ensures remaining competitive and remaining in business.

### Talent Attraction and Retention

With an increasing generation of young workers prioritizing sustainability in their workplace, firms can leverage their sustainability efforts to attract and retain top talent.

### Access to Capital

Financial institutions are increasingly using sustainability efforts to determine premium pricing on loans. Access to high quality sustainability data can unlock access to capital and reduce its cost.



# Our Solution

## A Centralized Sustainability Reporting Ecosystem

(Get CSRD ready in 3-4 months!)



### Goal:

Enable clients to independently produce sustainable reporting. Ensuring holistic decarbonization and sustainability strategy that makes sense business wise.



### Approach:

Step-by-step process with clear milestones and necessary software, including:

- Introduction to each workstream (DMA, Double Data, Policies, etc.)
- Task delegation based on our proven methodology.
- Progress reviews and move to next topic.



### Key Benefits

#### Centralized ESG

**management:** Manage sustainability efforts at strategic, tactical, and operational levels within the organization.

**Quick implementation** with minimal disruption and burden on personnel.

**Long-term value:** Sustainability can enhance the overall long-term value of your company.

**Enhanced Project Management:** Go beyond compliance by using the platform as a management tool to plan and track additional projects needed for data collection on specific material topics.

**Impact Tracking and Measurement:** Monitor the effectiveness of sustainability initiatives and measure their impact over time, ensuring continuous improvement and data-driven decision-making.





## Some Clients that we have helped meeting their sustainability reporting needs



Capra has added great value to Domino's by professionalizing our ESG data capturing process and subsequent global ESG reporting"

- **John Harney**  
*Group Chief Partnership and Sustainability Officer*  
at Dominos Pizza Enterprise



Capra's professionalism, expertise in CSRD, and personal attention enable us to continuously make progress in our CSRD process. We highly value this collaboration."

- **Calvin Wittenberg**  
*CSRD Coordinator at SMT Shipping*



Our continued expertise in ESG management and the sustainability regulations landscape, enables to guide organizations through this complex process of reporting.

If you're looking for a trusted partner to help navigate through this journey, reach us at [info@caprasustainability.com](mailto:info@caprasustainability.com)





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