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2024

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2025

CSRD/ESRS **SUSTAINABILITY REGULATIONS**

The new requirements are wide-ranging with deadlines fast-approaching — **are you prepared?**

The new CSRD/ESRS requirements are wide-ranging with deadlines fast-approaching

We estimate that over 10,000 companies will be caught in the 2024 reporting period expanding to 50,000 companies by 2025.

CROSS-CUTTING STANDARDS

ESRS 1: General principles ESRS 2: General disclosure

ENVIRONMENTAL

ESRS E1: Climate change
ESRS E2: Pollution
ESRS E3: Water and marine resources
ESRS E4: Biodiversity
ESRS E5: Resource use and circular economy

SOCIAL

ESRS S1: Own workforce
ESRS S2: Workers in the value chain
ESRS S3: Affected communities
ESRS S4: Consumers and end-users

GOVERNANCE

ESRS G1: Business Conduct



2024

Public interest entities:
Listed EU companies (>500 employees),
banks and insurers

2025

reporting year

Large EU-based companies that meet 2 out of 3 criteria:
€40 million net turnover, €20 million balance sheet total,
>250 employees

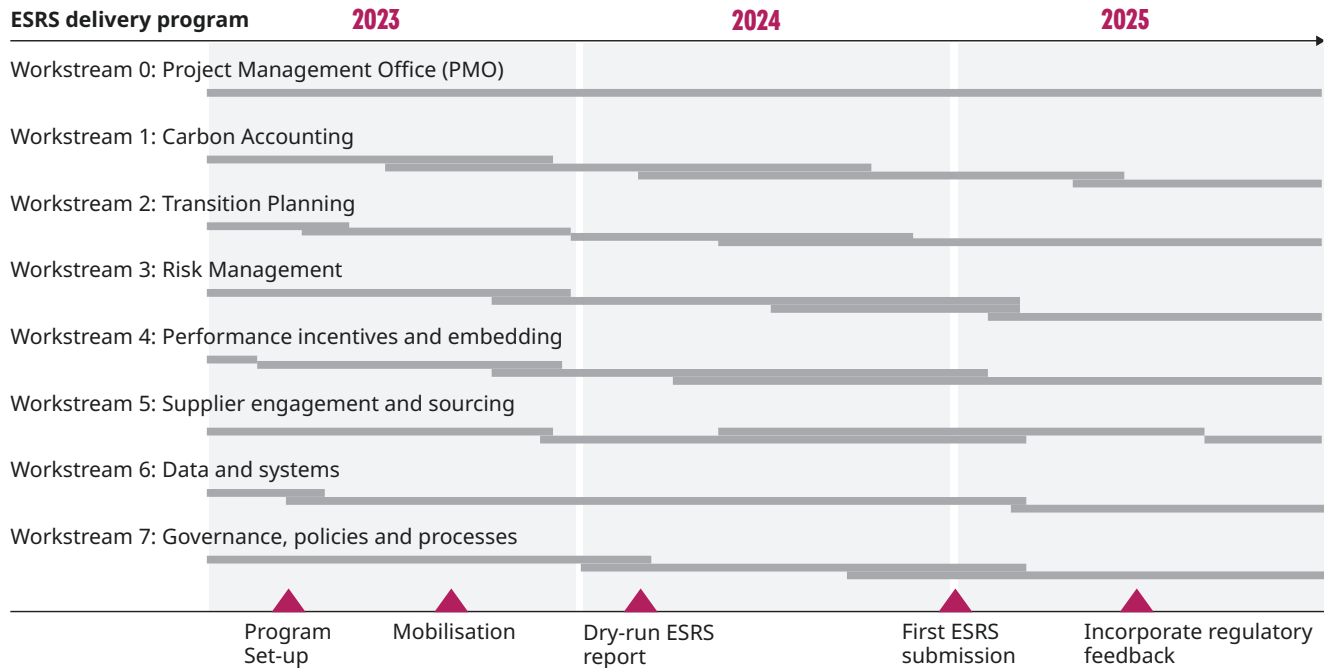
Large multi-faceted programs of work will need to be launched to address the new requirements. The new requirements place sustainability at the heart of strategic and operational procedures and policies.

SUSTAINABILITY GOVERNANCE



DATA AND INFRASTRUCTURE

The delivery program will need to be transformational in nature but will also need to deliver against short-term compliance hurdles.



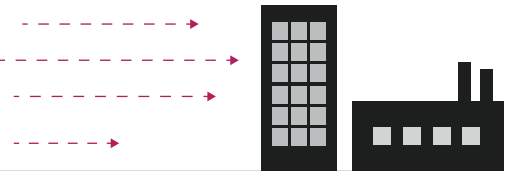
CSRD “Double Materiality” will require the development of 3 new analytical disciplines

Carbon Accounting, transition and physical risk planning and mitigation address your regulatory reporting needs and inform your emissions reduction strategy.

Your company’s impact



The impact on your company



A. CARBON ACCOUNTING/LCA

The impact of our activities on the environment: climate change, pollution, water and marine resources, biodiversity and ecosystems

Alignment with 1.5C global warming objectives

Scope 1, 2 and 3 emissions reporting and consumption of scarce resources

Other environmental metrics (e.g. water usage)

B. TRANSITION RISKS

Impact on cashflows, cost of capital, etc

Plans to adapt business and operations

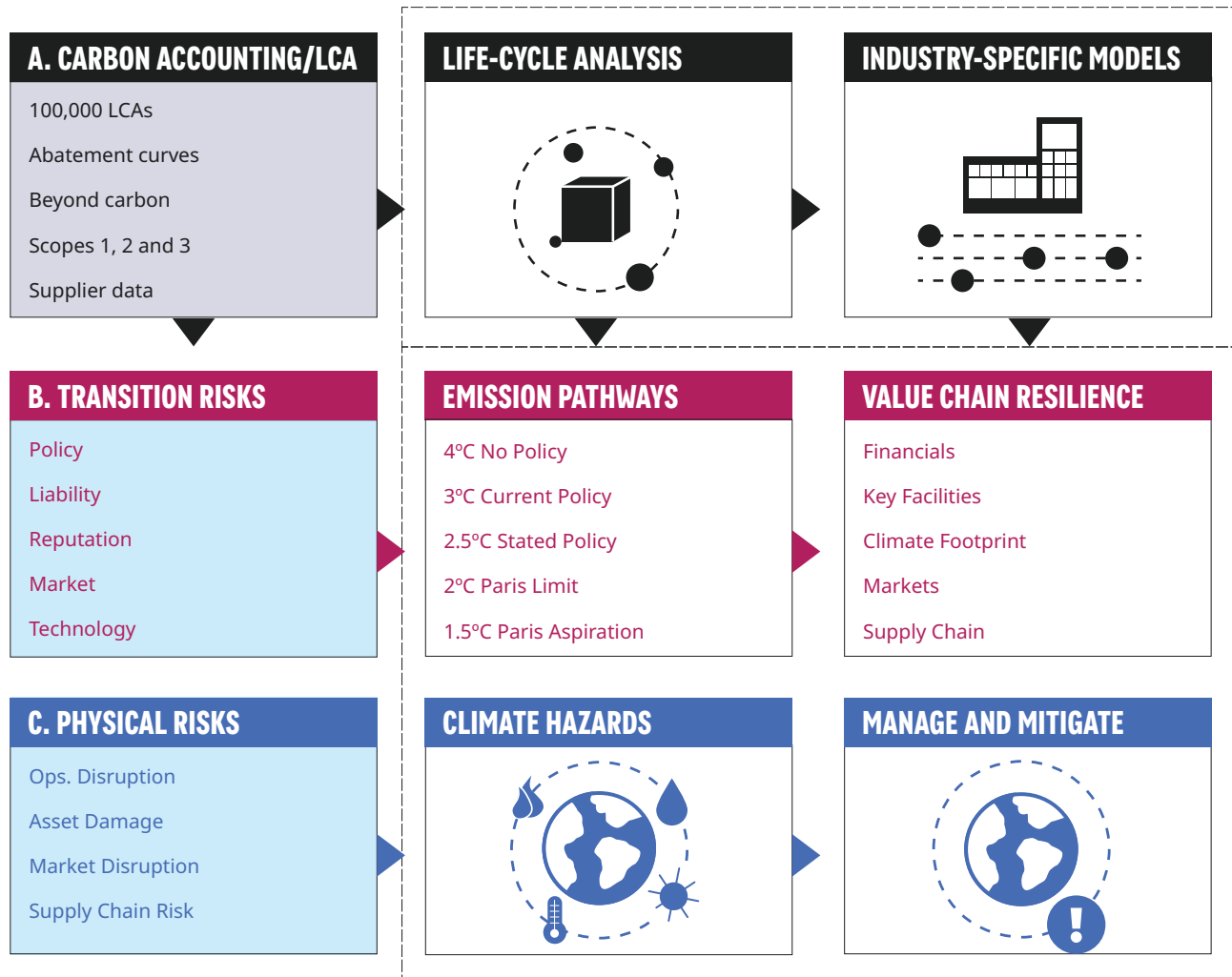
C. PHYSICAL RISKS

Risk arising from climate change and other environmental factors

Plans and capacity to mitigate risk

Our Portfolio of CSRD Solutions

Oliver Wyman's comprehensive approaches integrate to provide you with a best-in-class emissions reduction program, manage risk and meet your regulatory requirements.



3d Carbon Accounting: an Oliver Wyman Solution
 Oliver Wyman: Risk modelling suite
 Marsh

Your company's impact
 The impact on your company

3D Carbon Accounting
An Oliver Wyman solution

**100,000s LCA
STUDIES INTEGRATED**

Industry specific models

Automotive · Aviation · Chemicals · Food and Agriculture · Manufacturing
Media and Sport · Mining and Metals · Pharmaceuticals and Healthcare
Power and Utilities · Real Estate and Construction · Telco and Technology
Textiles and Apparel · Transportation · Waste

Introducing 3D Carbon Accounting

Granular, accurate, transparent and well-documented emissions models that are ready to meet your reporting obligations and inform a wider decarbonisation strategy.

The example below shows the data associated with the repair of an aircraft engine following a bird strike. Every task and component is identified and the emissions quantified, illustrating the level of detail and rigour we apply.



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