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Inspiring Meaningful Change

ESRS Ready –

Prepare now for CSRD with Sustainserv!

*«First I waited very slowly,
and then faster and faster.»
(Karl Valentin)*

Large companies across Europe are under increasing pressure to report in line with the European Sustainability Reporting Standards (ESRS) – whether due to direct CSRD obligations or via group structures, customers and banks. ESRS is becoming the de facto standard for sustainability reporting in Europe.

Sustainserv ESRS Ready helps you make sure you don't lose any time!

Who needs to prepare for ESRS reporting?

» **EU companies**

Under the so-called Omnibus decision, companies in the «second reporting wave» receive a two-year postponement, but this time will pass quickly. If your company falls into this group, you should begin preparing for ESRS reporting by 2027 to be ready to report in 2028. Large, non-listed companies previously outside the scope of the former reporting rules NFRD are now classified as «Wave 2» companies under the CSRD and Omnibus initiative.

» **Swiss companies**

Many already report under ESRS to remain internationally competitive. Those with significant EU subsidiaries should prepare for the CSRD, as EU subsidiaries above certain size thresholds fall under its scope or must provide sustainability data to customers or banks.

Whether you're an EU «Wave 2» company or a Swiss group with EU operations, **ESRS Ready** offers a practical roadmap to ESRS-compliant reporting.

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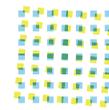
Strategic timeline for successful sustainability reporting:

2026 – 2028 is a crucial period for building robust ESRS reporting structures. Our proven approach follows a clear sequence:

- » **Double materiality analysis:**
Conduct or review for auditability.
- » **Data collection test run:**
Check quantitative systems and run pilot tests.
- » **Qualitative information systems:**
Test existing structures or set up new ones.
- » **Develop reporting concept:**
Create an initial mock-up report for internal alignment or for an external «ESRS light» report.
- » **Start data collection:**
Based on the reporting concept, gather the information and metrics needed for the final ESRS report.

These steps are time- and resource-intensive, and results must be regularly reviewed for compliance and auditability. Our experience at Sustainerv shows that many companies underestimate the learning curve during the first implementation and the error-prone nature of pilot phases.

With **Sustainerv ESRS Ready**, you can ensure that your company manages the reporting process efficiently, saving valuable time while staying fully prepared.

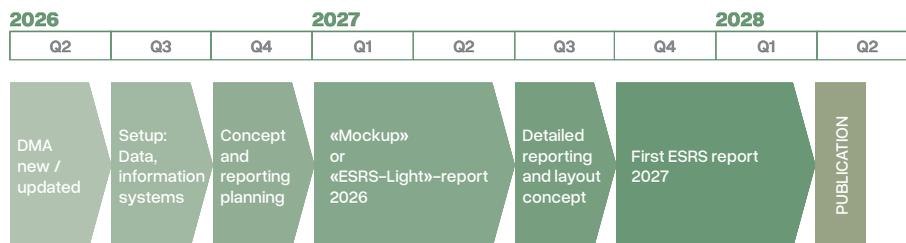


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Why ESRS matters – even beyond legal requirements

Even without an immediate legal obligation, sustainability reporting according to ESRS is worthwhile. It offers clear benefits:

- » **Meet customer expectations:**
Business partners increasingly demand transparency on CO2 emissions and ESG metrics.
- » **Convince banks:**
Sustainability data is becoming more important in credit assessments – being prepared pays off.
- » **Build trust:**
Demonstrate responsibility for the environment and society – this strengthens your brand.



And what if you are not (yet) directly in scope?

Even if your company is not yet formally required to report, starting now creates strategic advantages. ESRS-aligned reporting positions you ahead of upcoming regulations, supports financing, and strengthens stakeholder relationships.



We're a global leader in sustainability and integrated reporting consulting, helping companies turn responsibility into opportunity.