Så ska företagen bidra till en klimatneutral kontinent enligt EU

Med den europeiska gröna given ska Europa bli en klimatneutral kontinent till 2050. Där spelar företagen en stor roll, har bland annat FN slagit fast. Nu har EU lagt fram 14 mål med inriktning på miljö, social hållbarhet och bolagsstyrningsfrågor. Med taxonomiförordningen definieras vad som räknas som grön verksamhet. CSRD bestämmer vilka företag som måste upprätta hållbarhetsrapporter och ESRS är de standarder som beskriver hur företagen ska rapportera och vilken information som ska tas med i rapporten.

19 december 2019

EU:s gröna giv: färdplan mot en klimatneutral kontinent

Övergripande miljömål

12 juli 2020

Taxonomin

Ramwerk

Vad ska rapporteras?

Sätter ramverket för vilka verksamheter som ska klassas som gröna. Trädde i kraft 2020. Fler delegerade akter väntas i år.

Källa: EU-kommissionen

1 januari 2024

CSRD

Direktiv

Vilka ska rapportera?

Bestämmer vilka företag som ska hållbarhetsrapportera sin verksamhet. Träder i kraft 2024, och trappas upp fram till 2026. 31 juli 2023

ESRS

Standard

Hur ska rapporteringen gå till?

Beskriver hur företagen ska hållbarhetsrapportera och vilken information som ska tas med. Antas i år för stora företag, nästa år för mindre.

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