

Global CSRD Survey 2024: German insights focus

June 2024



About the data



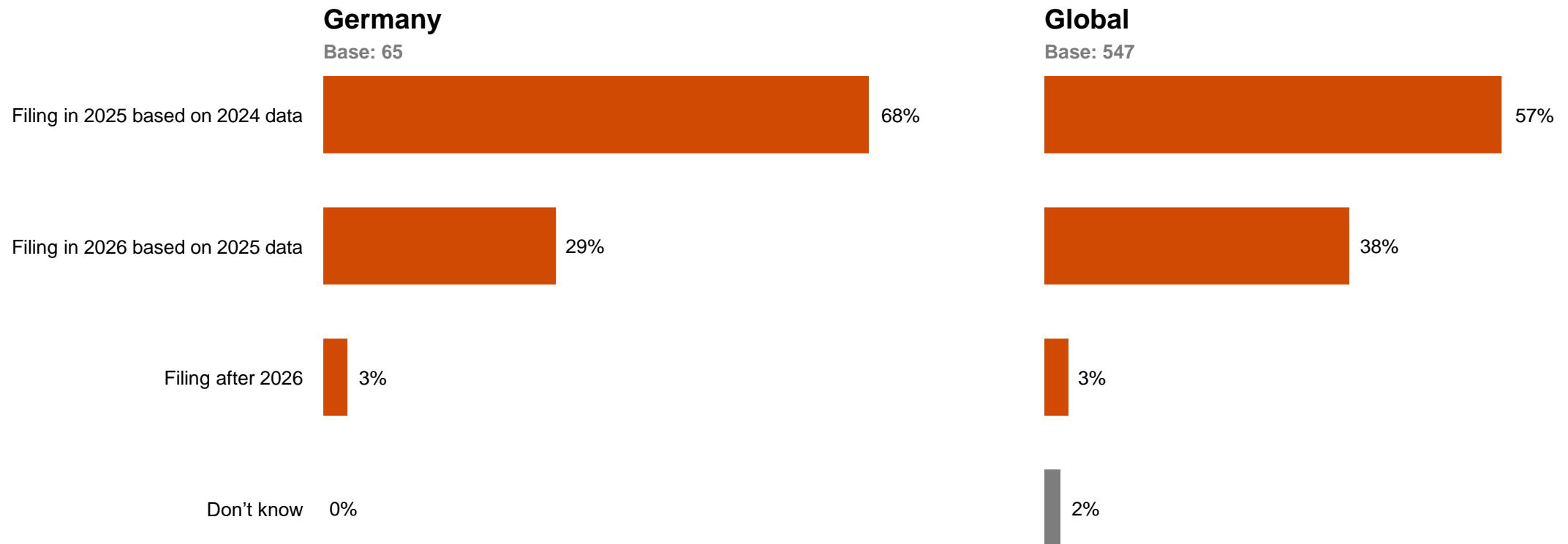
In March and April 2024, PwC surveyed 547 companies across 38 territories, 65 companies in Germany.



The survey looks at how companies across the world are progressing with responding to and implementing the requirements of the Corporate Sustainability Reporting Directive (CSRD).

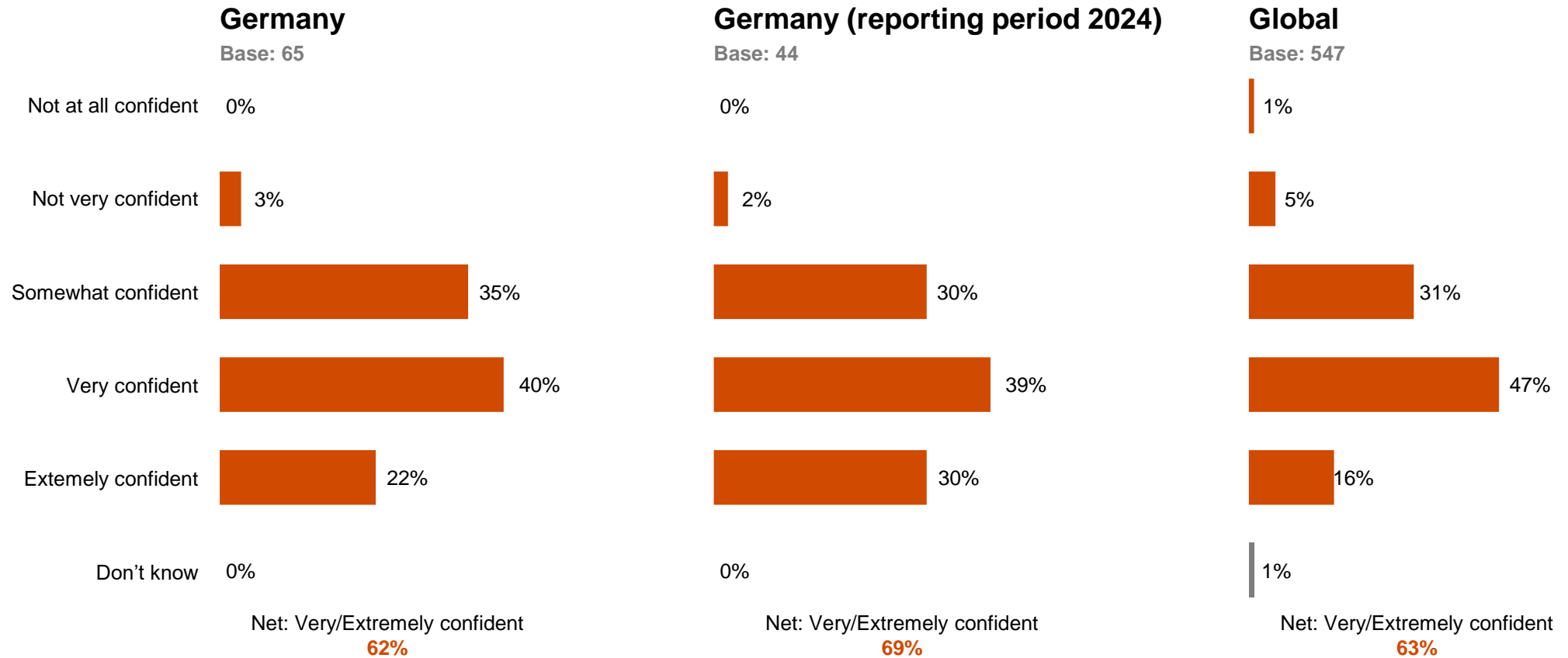
CSRD Filing Date

When is your company required to report under the CSRD?



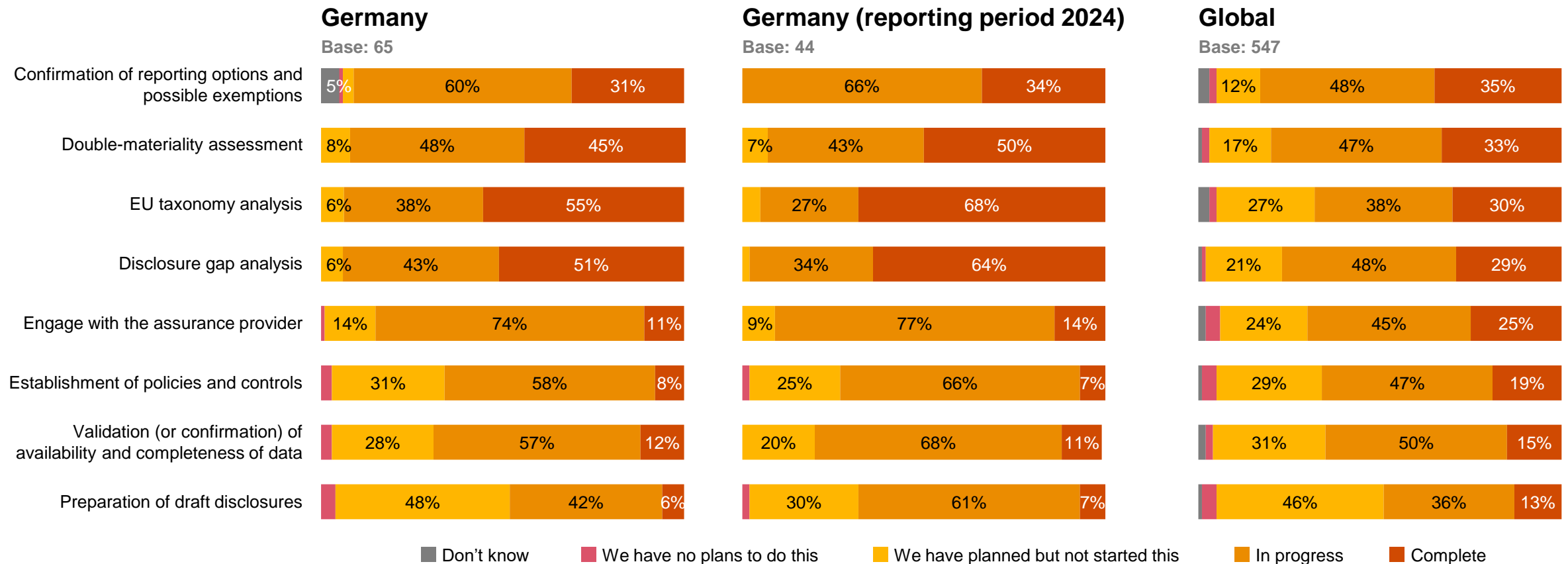
Overall confidence levels

How confident are you that your company will be ready to report under the CSRD by the required date?



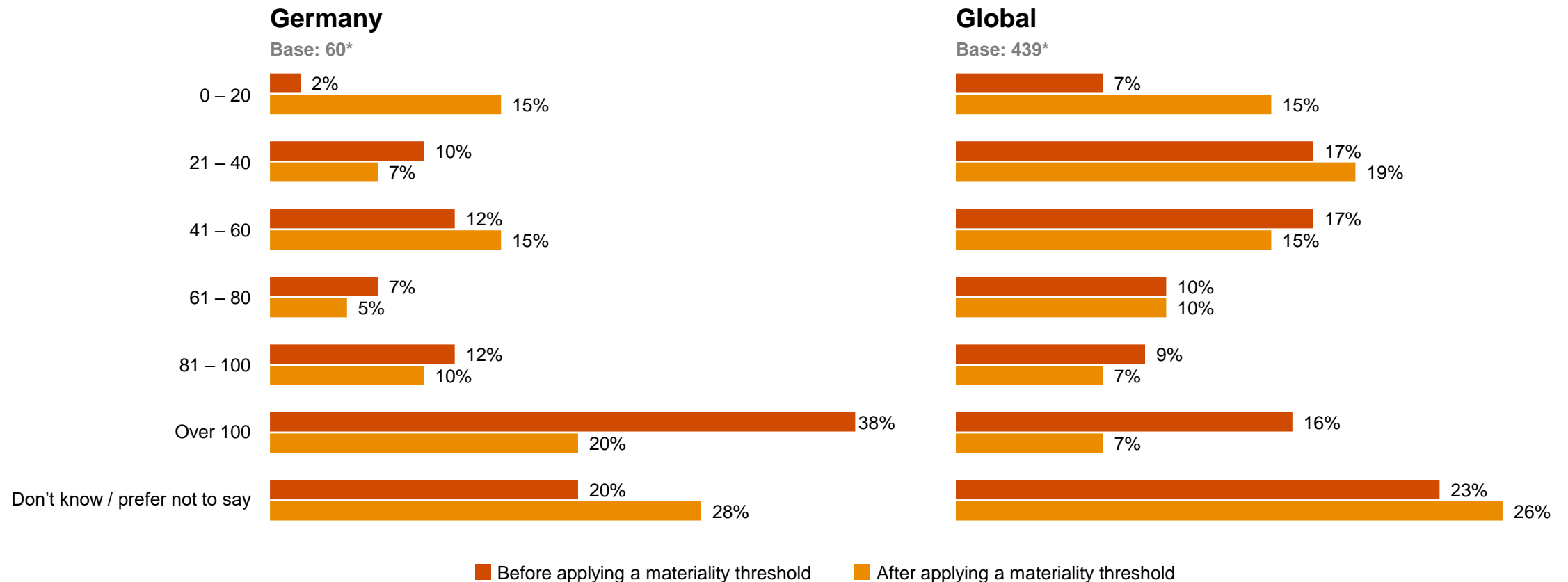
Implementation progress (1/2)

What level of progress has your company made in each of the following stages of CSRD preparation and implementation, if at all?



Implementation progress (2/2)

How many impacts, risks and opportunities (IROs) are you evaluating before and after applying a materiality threshold?

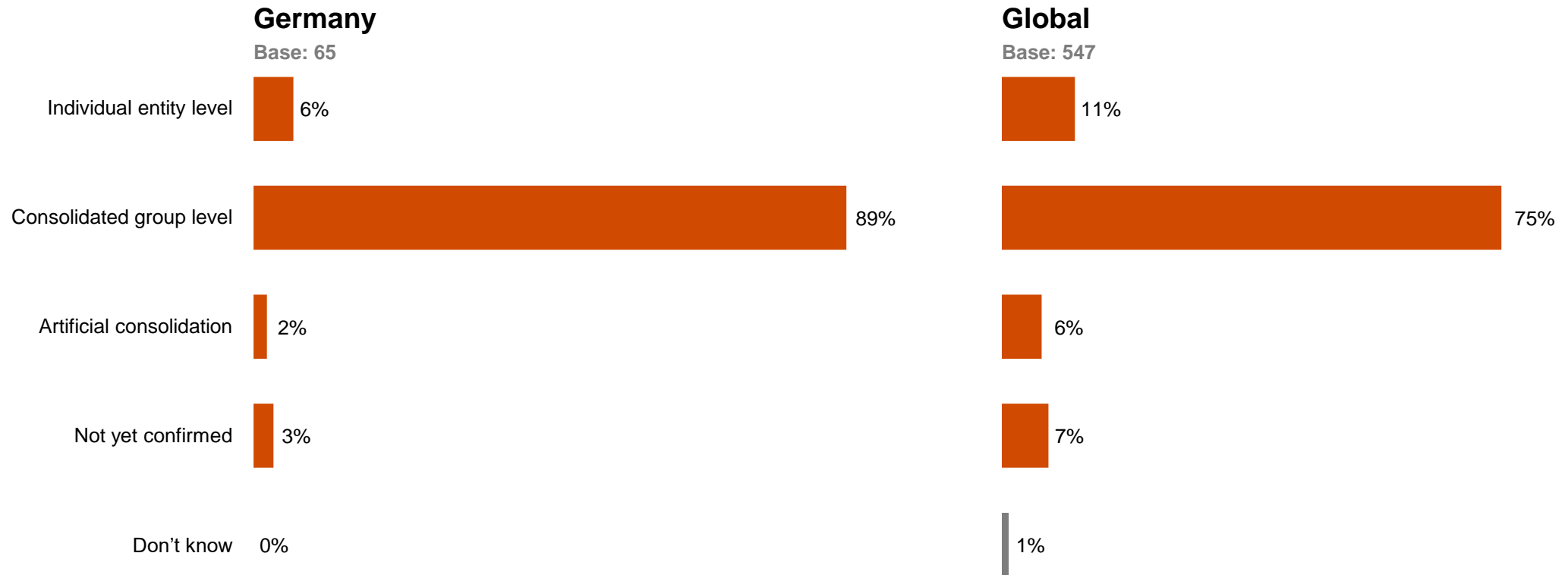


*Base: Those who are in progress or have completed a double-materiality assessment

*Rounding differences occur

Compliance level

Do you know at which level your company plans to comply with the CSRD?

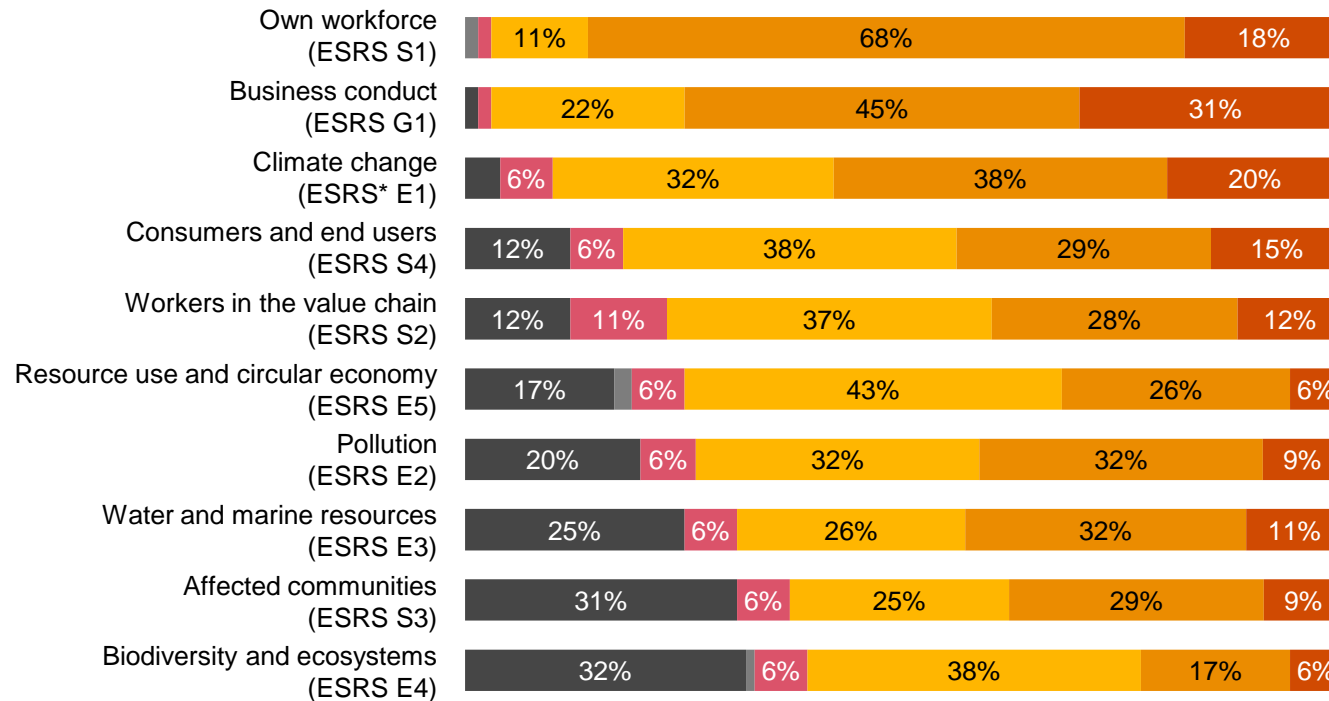


Confidence in ESRS topics

How confident do you feel in your company's ability to meet the reporting requirements of the following topic?

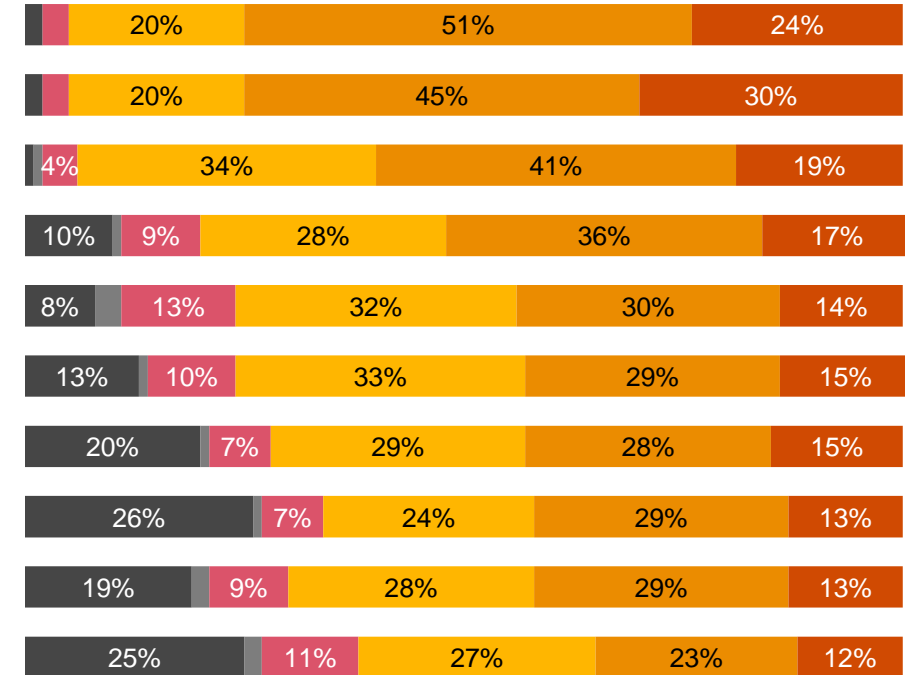
Germany

Base: 65



Global

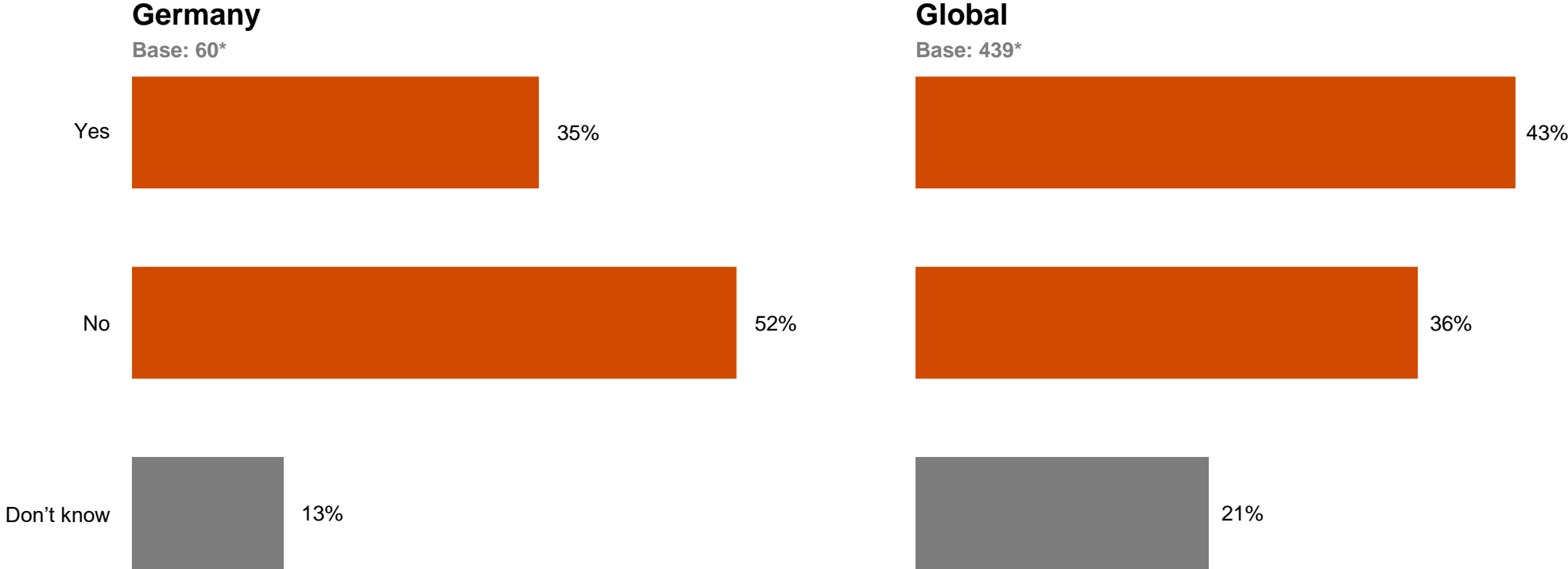
Base: 547



Not applicable/not in scope for our company
 Not at all confident
 Not very confident
 Somewhat confident
 Very confident
 Extremely confident

Additional material topics

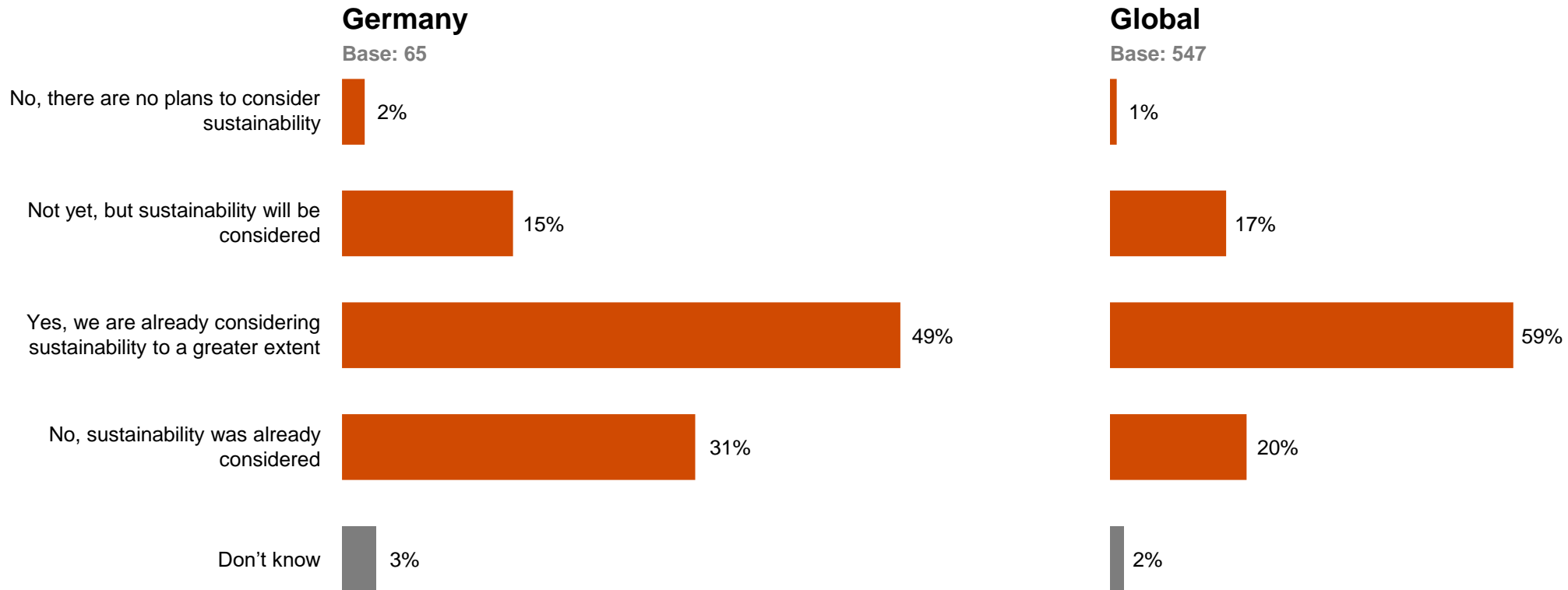
Is your company planning to report on additional material topics not covered by the ESRS, such as tax?



*Base: Those who are in progress or have completed a double-materiality assessment

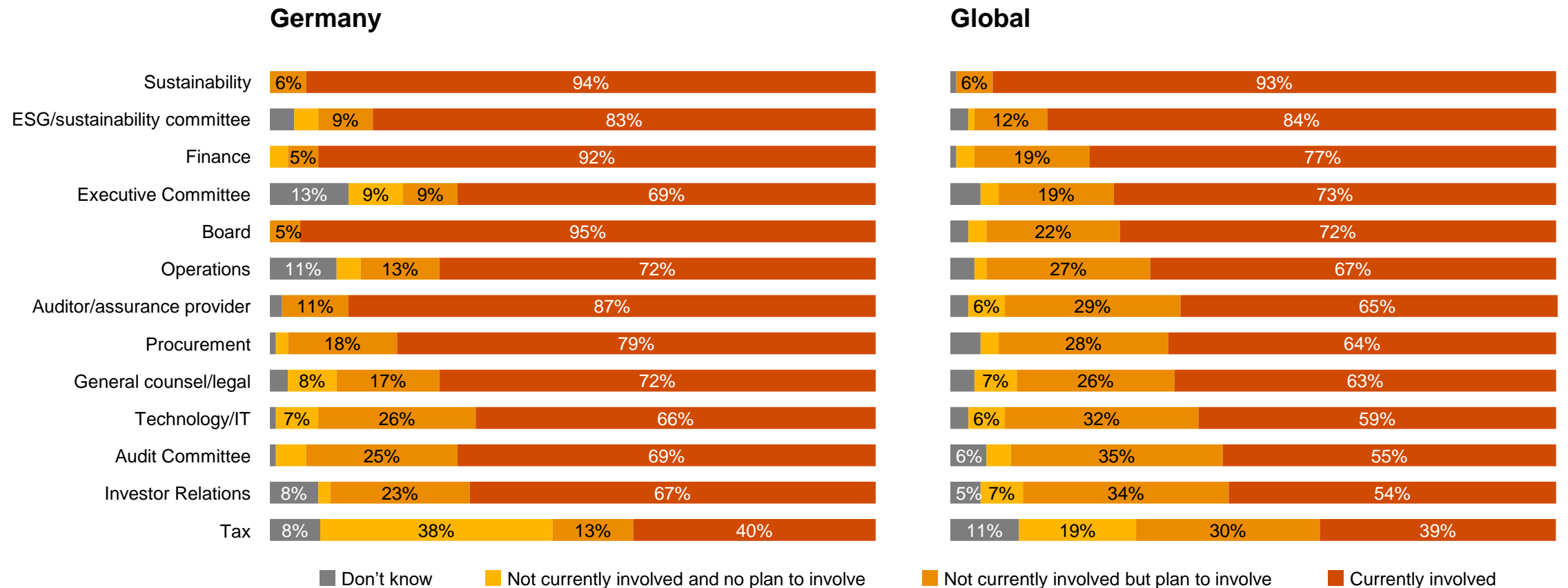
Sustainability in decision-making

For many organisations, the CSRD will be a catalyst for business transformation (e.g., workforce, climate and water). Has the CSRD led your company's leadership to give more consideration to sustainability when making business decisions?



Functional groups involved

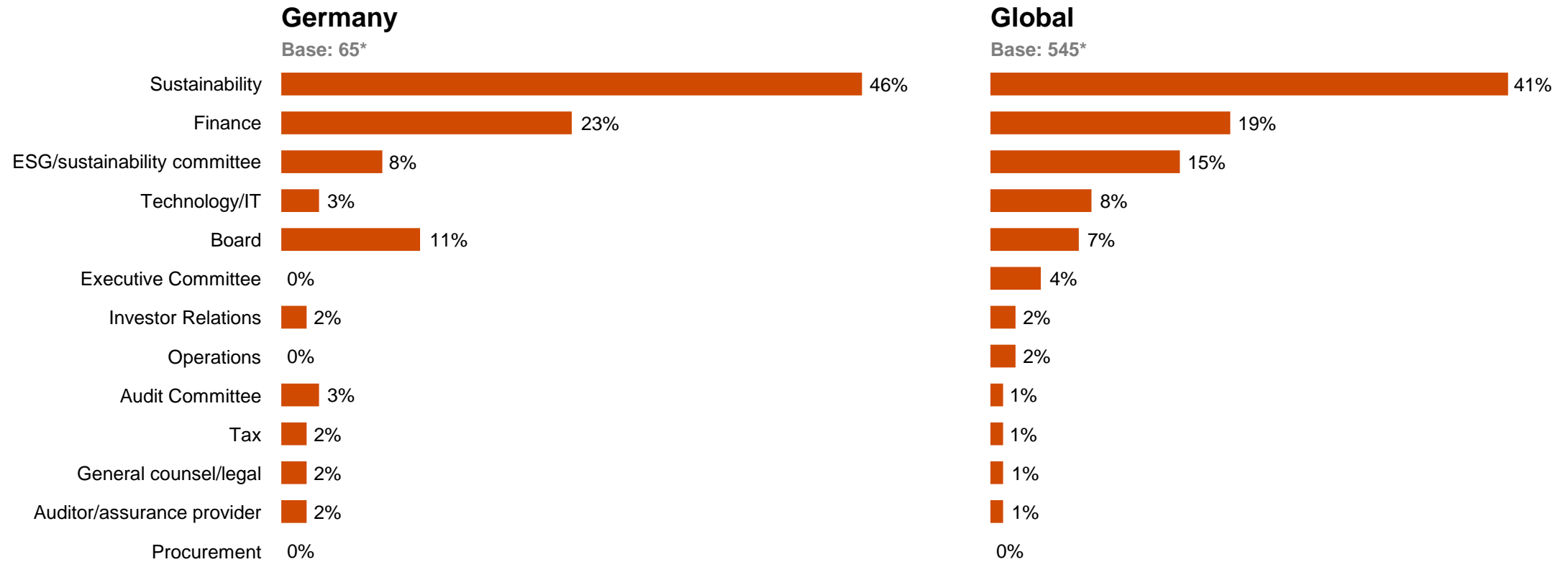
Please indicate the level to which the following functional groups will be involved in responding to the requirements of the CSRD in your company.*



*Please note: respondents who answered "Not applicable" have been excluded from the data for this question.

Responsible for implementation

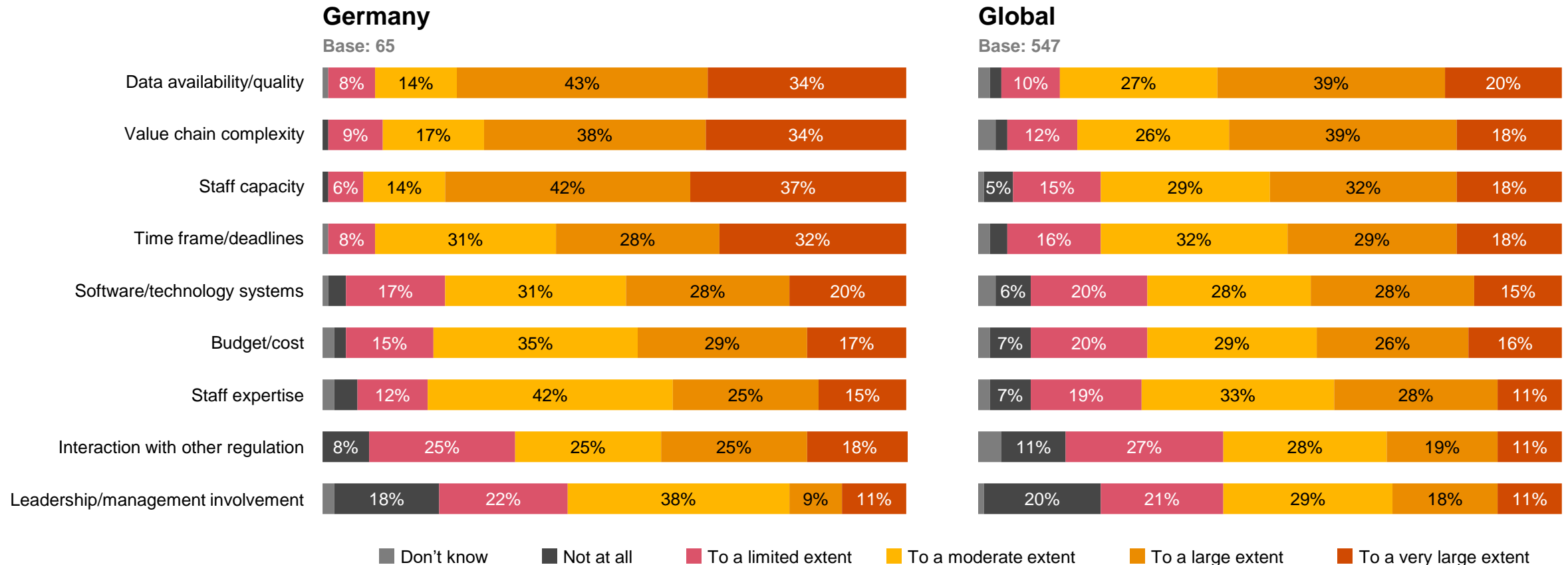
Of the stakeholders you have selected who is primarily responsible for the implementation of CSRD in your company?*



*Base: Those with functional groups who are currently involved or plan to be involved in responding to the requirements of the CSRD within their company

Obstacles to implementation

To what extent, if at all, are the following factors obstacles to your company's implementation of the CSRD?

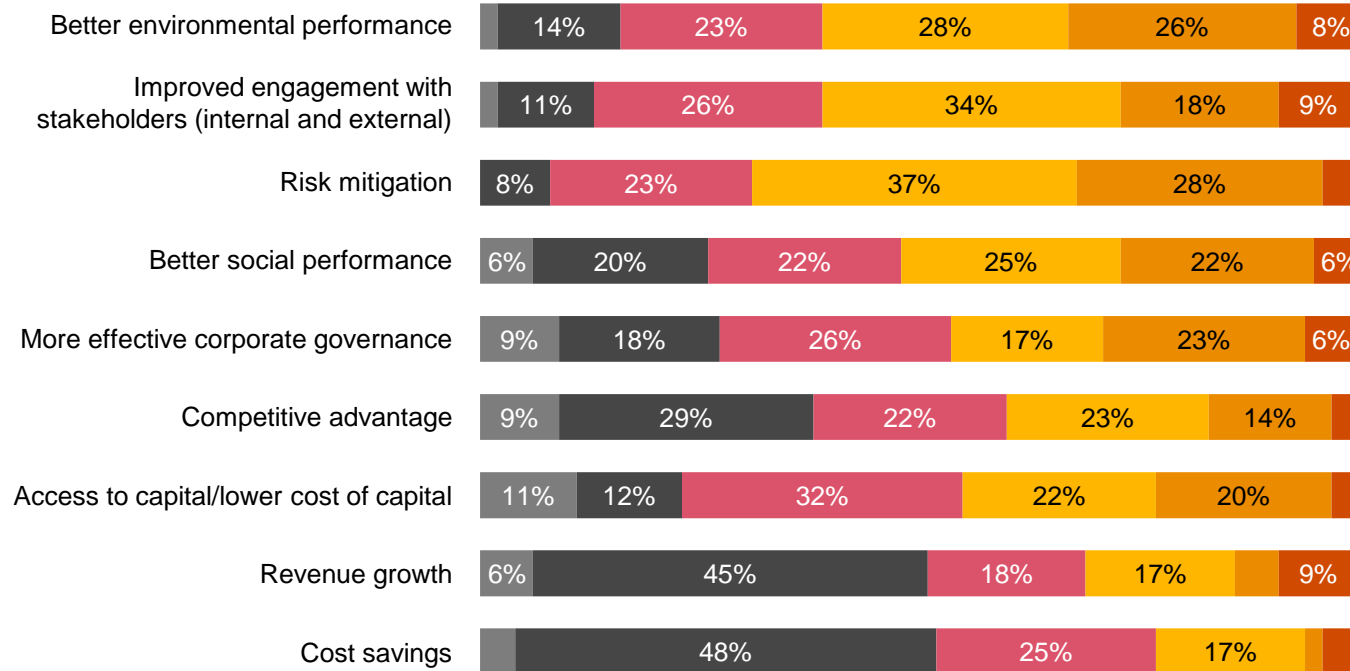


Benefits to implementation

To what extent do you think the following are benefits of CSRD implementation for your company?

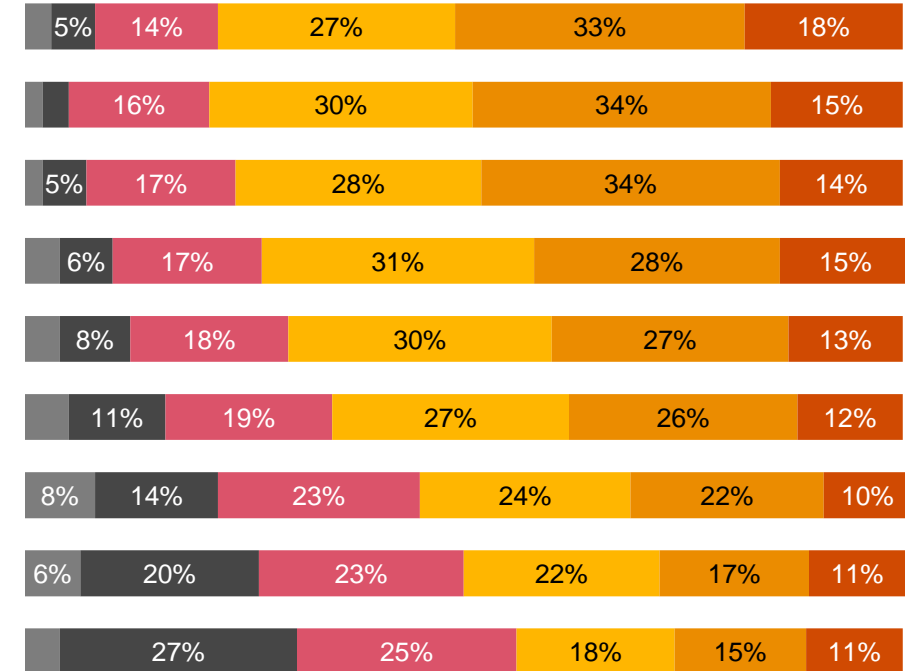
Germany

Base: 65



Global

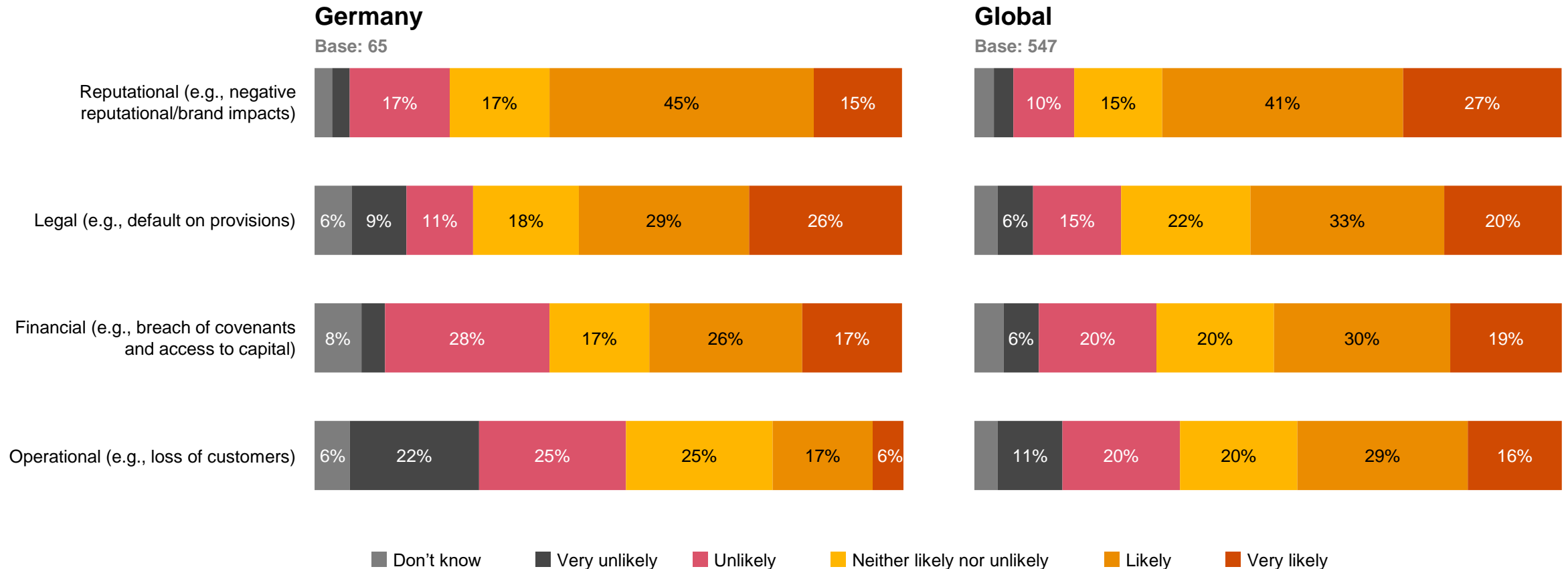
Base: 547



■ Don't know
■ Not at all
■ To a limited extent
■ To a moderate extent
■ To a large extent
■ To a very large extent

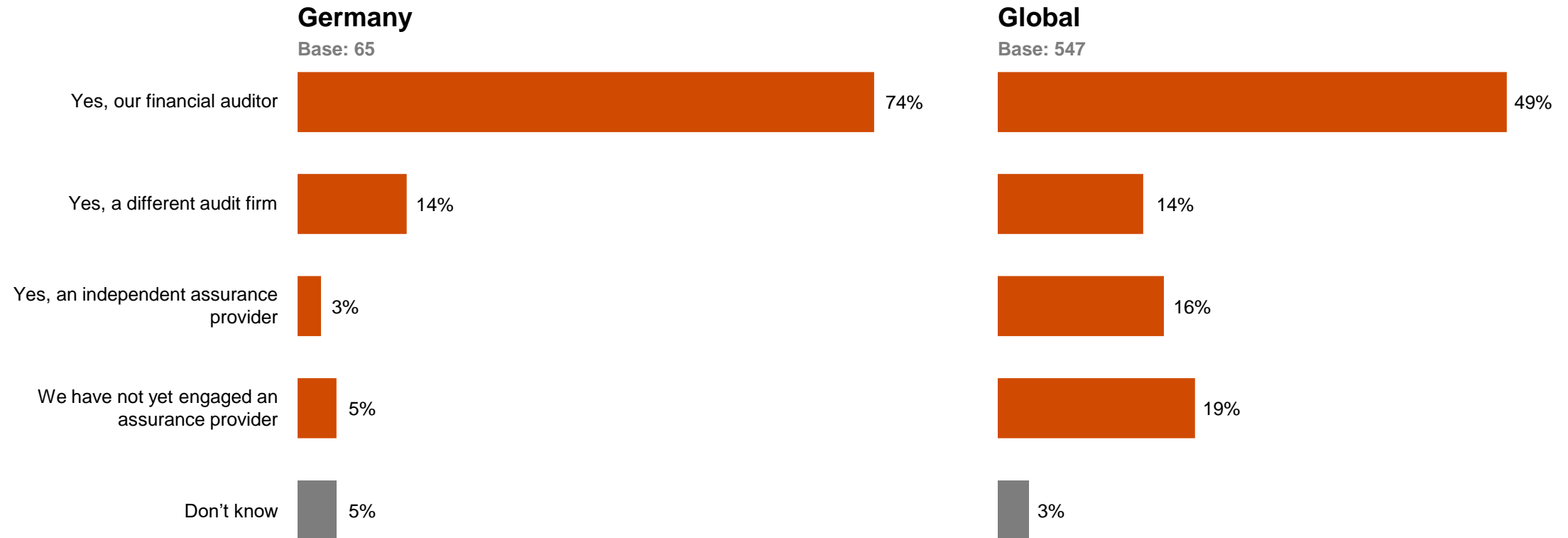
Consequences of non-compliance/misreporting

How likely do you believe it is that non-compliance or misreporting will result in significant consequences for your company in the following categories?



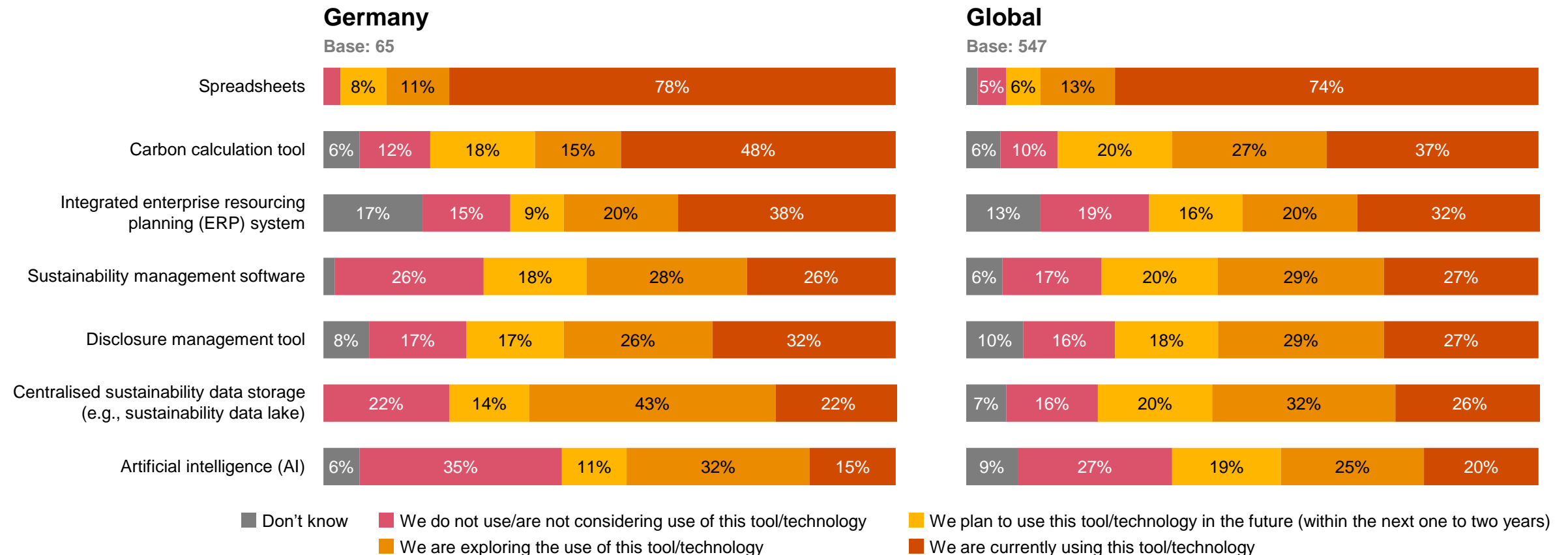
Engaged with assurance provider

Have you engaged an assurance provider for your CSRD reporting?



Use of tools/technology

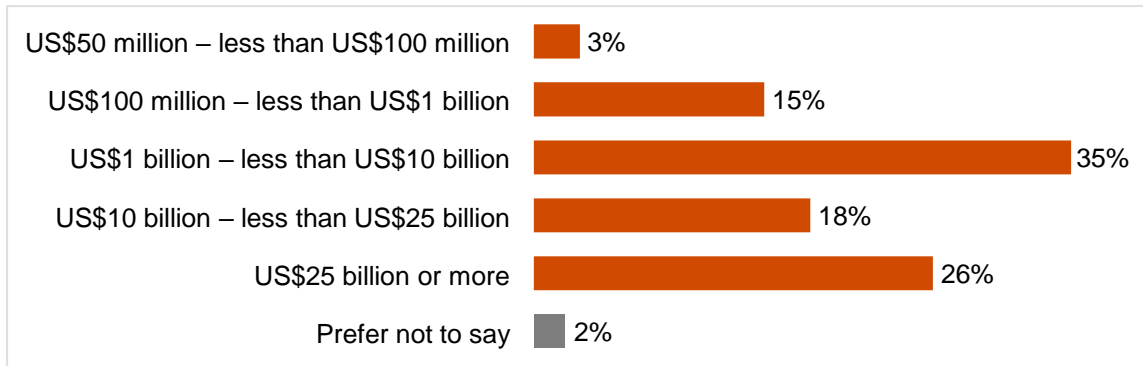
Please indicate the extent to which your company uses the following tools / technology for sustainability reporting.



Demographics Germany (1/2)

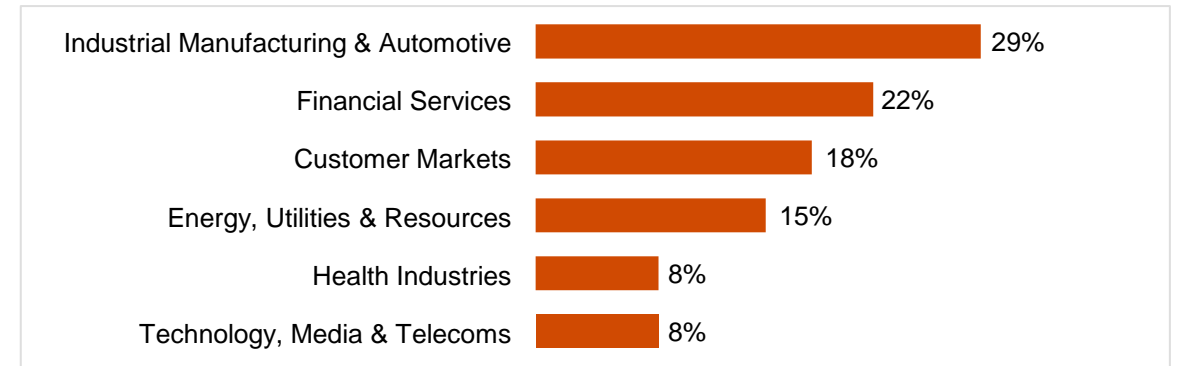
Annual revenue in the last fiscal year

Base: 65



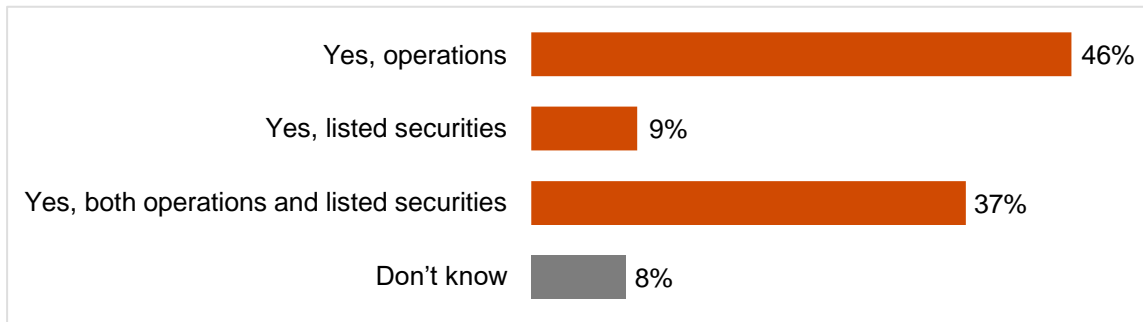
Industry cluster your company mainly operates in

Base: 65



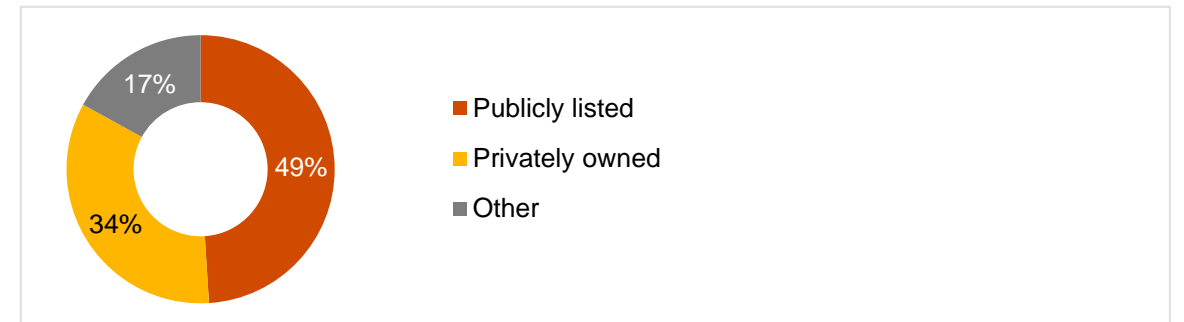
Company Operations and Listed Securities in European Union

Base: 65



Company type

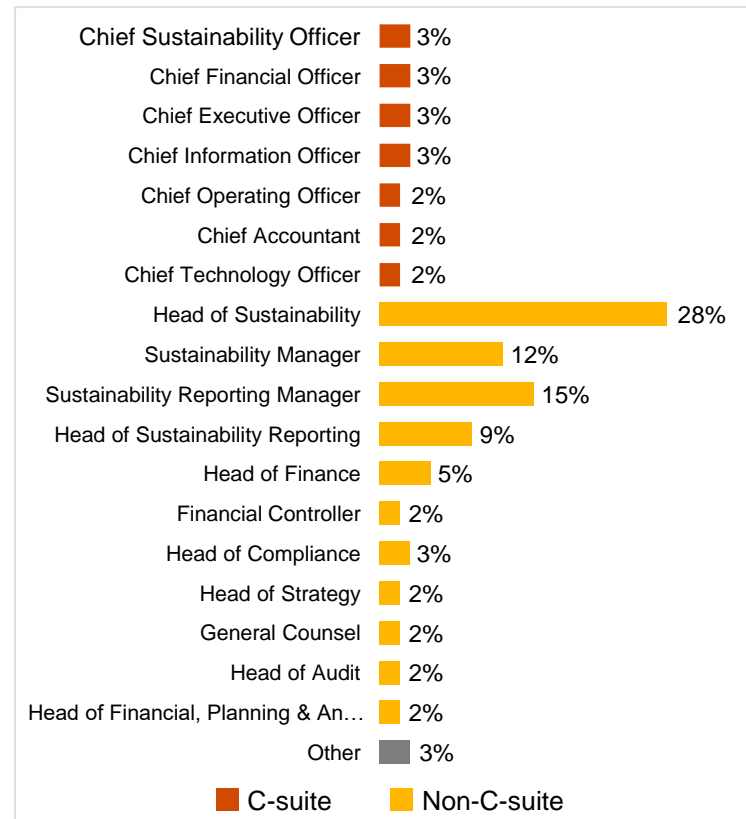
Base: 65



Demographics Germany (2/2)

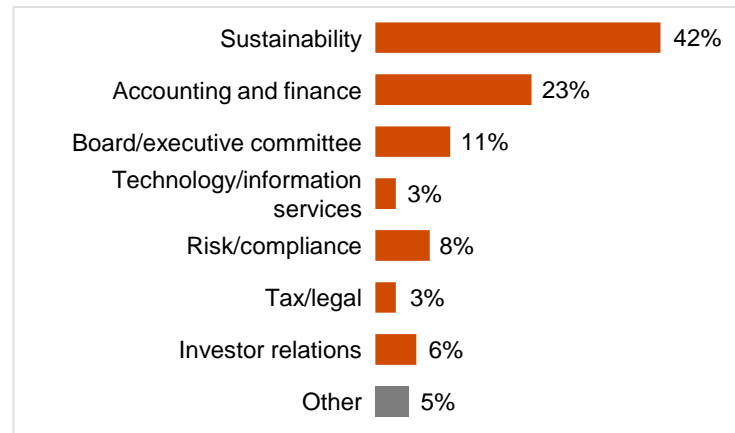
Job role

Base: 65



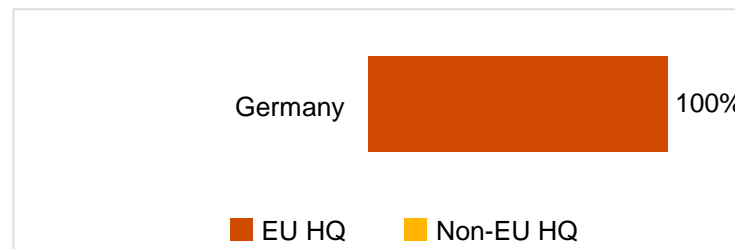
Department of Function

Base: 65



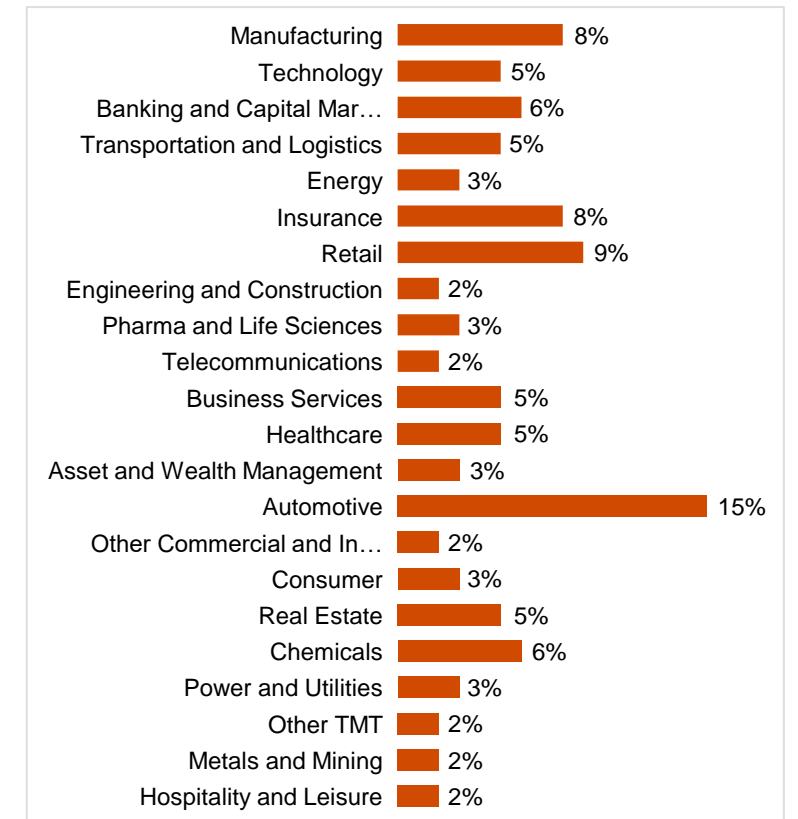
Country Headquarters

Base: 65



Industry your company mainly operates in

Base: 65



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Thank you!

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