

Cluster For Logistics Webinar

Navigating The Complex Lifecycle of Corporate Sustainability Reporting

By



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LUXEMBOURG
ADDING VALUE IS THE KEY.



**11:00am -
12:00pm**



**Tuesday,
25th March 2025**



**Online
Webinar**

Welcome Speech

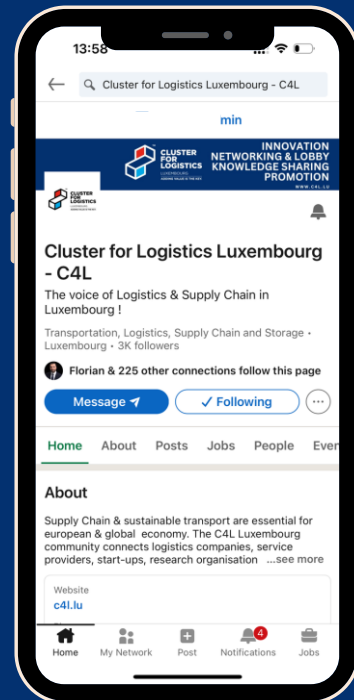
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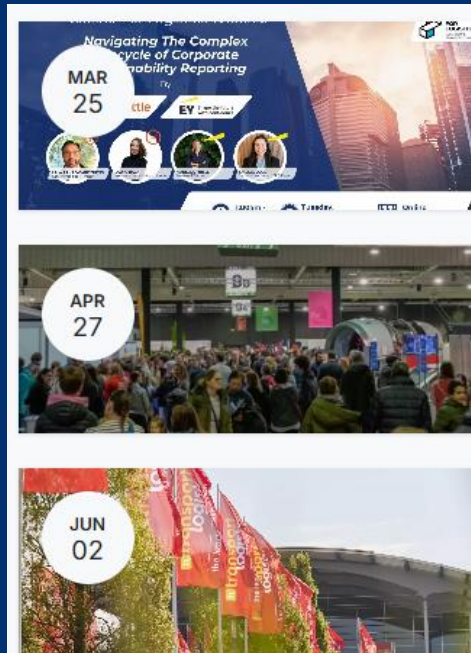
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Next Events:



Webinar: Navigating the complex lifecycle of corporate sustainability reporting with kShuttle EY Luxembourg

📍 Kirchberg Luxembourg, Luxembourg

D'YEP-Schoulfoire!

📍 Luxembourg, Luxembourg

transport logistic Munich 2nd-5th June 2025

📍 Munich, Germany

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We Thank Our Partners & Premium Members



With you today



Vanessa Müller

Partner
Consulting – Banking, ESG Lead



Maëlys Dubé

Senior Consultant
ESG Team



Understanding CSRD requirements



Objectives of the Regulation

The Goal is to **improve sustainability reporting** of the European market to contribute to the transition towards a **fully sustainable and inclusive economic and financial system**

Main Requirements



Strategy

- ▶ Strategy
- ▶ Governance
- ▶ Resilience



Targets

- ▶ Forward-looking information, including targets and progress thereon



ESRS

- ▶ General principles
- ▶ Standards ESG (ESRS E, S, G)
- ▶ Qualitative and quantitative information



Standards

- ▶ Reporting including SFDR, EU Taxonomy, European Sustainability Reporting Standards (ESRS)

Market Challenges

- C-Suite & Stakeholders Engagement
- Align regulatory requirements and corporate strategy
- Monitor evolving regulations
- Data management
- Consistency with financial reporting

Key changes on CSRD proposed by the EU Omnibus Package

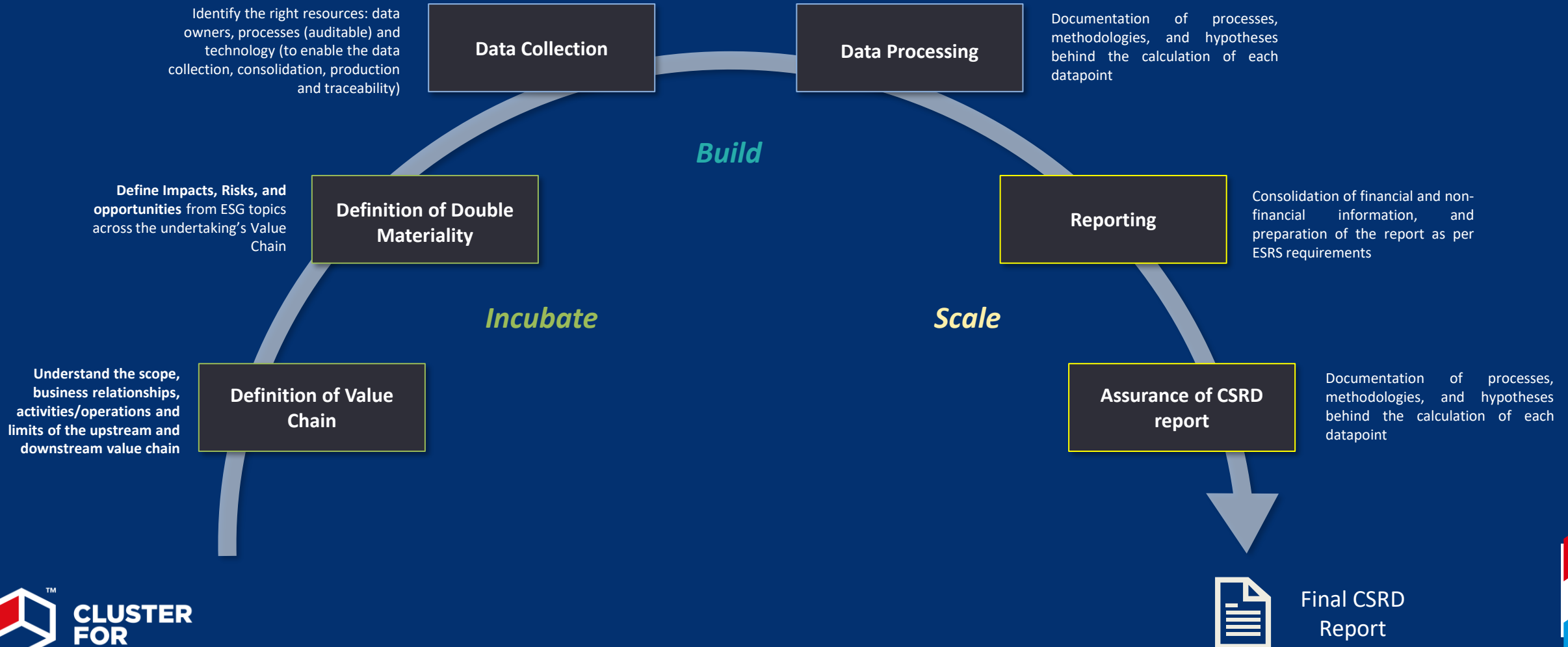
26 February 2025

Corporate Sustainability Reporting Directive (CSRD)

Timeline	Reporting timelines postponed by two years for current Wave 2 (from FY2025 till FY2027) and Wave 3 (from FY2026 till FY2028) with the objective of avoiding companies having to report during the legislative process to amend the thresholds, and then being taken out of scope
Threshold (EU)	Threshold adjusted for large undertakings to >1000 employees on average and either a turnover >EUR 50 million or a balance sheet >EUR 25 million. This applies to listed and non-listed undertakings. Listed SMEs are removed from the scope
Threshold (Non-EU)	Third-country companies threshold raised from >EUR 150 million to >EUR 450 million turnover generated in the EU. Branches are captured, if >EUR 50 million turnover.
Value chain	Introduction of 'value chain cap' to limit information to that disclosable under voluntary reporting standards for companies below CSRD threshold ('VSME'); the amended VSME intended to be adopted by delegated act four months after Omnibus entry into force
Materiality (DMA)	Concept of double materiality assessment maintained
Assurance	The requirement for limited assurance is maintained with targeted assurance guidelines to be issued in 2026, but the empowerment to adopt standards for reasonable assurance by October 2028 is removed
ESRS	Delegated act within six months of entry into force to revise the first set of ESRS to reduce the number of mandatory data points
Sector Standards	No sector-specific standards will be introduced



Technology as an enabler towards CSRD compliance



The Double Materiality Assessment determines tool selection

The Double Materiality Assessment is the key exercise to define the qualitative and quantitative datapoints to be published in the CSRD report. These datapoints are listed in the ESRS standards, mandatory or subject to materiality.

Mandatory topics

Cross-Cutting standards

ESRS 1	ESRS 2	Number of data points
General principles	General disclosures	146

Topics to be published depending on Double Materiality Assessment

Topical (sector-agnostic) standards

Environment		Social	
Number of data points		Number of data points	
ESRS E1 - Climate Change	221	ESRS S1 – Own workforce	205
ESRS E2 – Pollution	68	ESRS S2 – Workers in the Value Chain	72
ESRS E3 – Water and Marine Resource	48	ESRS S3 – Affected communities	71
ESRS E4 – Biodiversity and Ecosystems	125	ESRS S4 – Consumers and end-users	70
ESRS E5 - Resource use and circular economy	84	Governance	
		ESRS G1 – Business Conduct	53

The outcome of the DMA is the guide to the information of data to be reported. These **data requirements** then **inform the criteria** for selecting a CSRD tool.



Main steps in the CSRD Tool selection process

1

Define your data needs through the Double Materiality Assessment.

Example : carbon emissions, energy consumption, supply chain sustainability, and employee wellbeing metrics.

2

Determine the **characteristics of the tool required for your company** based on your data needs.

Example: current ERP provider, other regulatory standards (GRI, ISSB etc.), automation possibilities (AI, on premise vs cloud etc.), accessibility or budget.

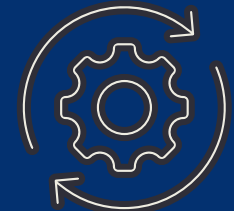
3

Request a demo to start discussions and select a tool



4

Implementation of the selected CSRD tool



After requesting a demo for a CSRD tool focused on implementation, you should ask about the timeline, customization options, and support provided throughout the process. Additionally, companies should ensure the tool integrates with their existing systems and can track ongoing compliance with CSRD requirements.



EY survey: Automation Drives efficiency in reporting process

Responsibility for sustainability data management falls under **ESG, strategy, or business development departments** but is **diffuse throughout the business** participating in our survey

Sustainability / ESG, 66%
Strategy or business development, 66%
Human resources, 64%
Research and development, 60%
Legal, 60%

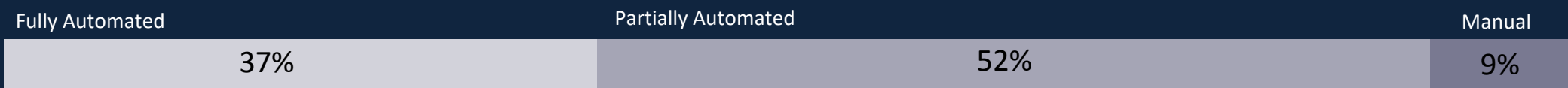
Note: figures represent the % of companies which identified the given department as responsible for data management



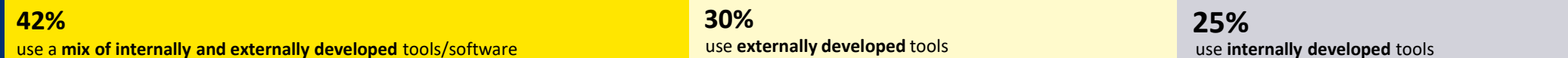
93% of companies have **plans of investments in tools/software** in the next 18 months for sustainability reporting

Companies are **investing in the latest technologies** to store, process, and analyze sustainability data

Almost 90% of companies use some sort of automation to enhance their sustainability efforts



Companies are **prioritizing use of externally developed tools**, software, and technologies for sustainability reporting





Streamline
Sustainability
Reporting & Management

The kShuttle **Team** today

- kShuttle Team: Experts in sustainability, CSRD SaaS Platform, and Extended Regulatory Platform.
- Regulatory Expertise: Deep functional knowledge of compliance requirements.
- Tech-Driven Solutions: Software with advanced, secure, and user-friendly features to tackle challenges.



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Senior Presales

20+ years in software solutions

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Laure Razat

Sustainability Solutions Director

16 years in financial and non-financial management

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Customer Success

160+

Customers primarily CAC 40 / SBF 120

130,000+

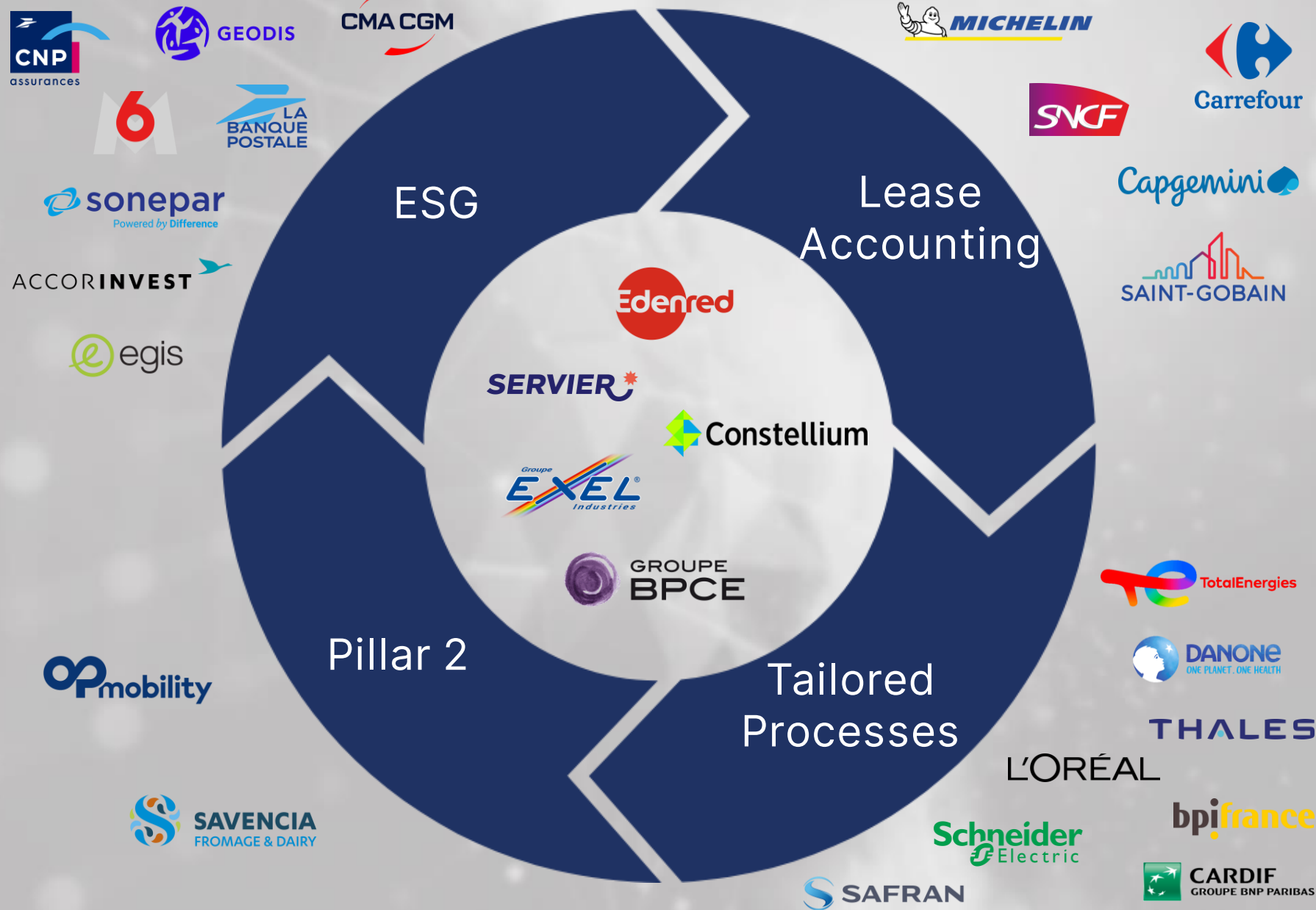
Users in 129 countries

< 1%

Customer Churn Rate

160+

Functional & IT Experts / Global Presence



kShuttle Extended Regulatory Platform

INTEROPERABILITY



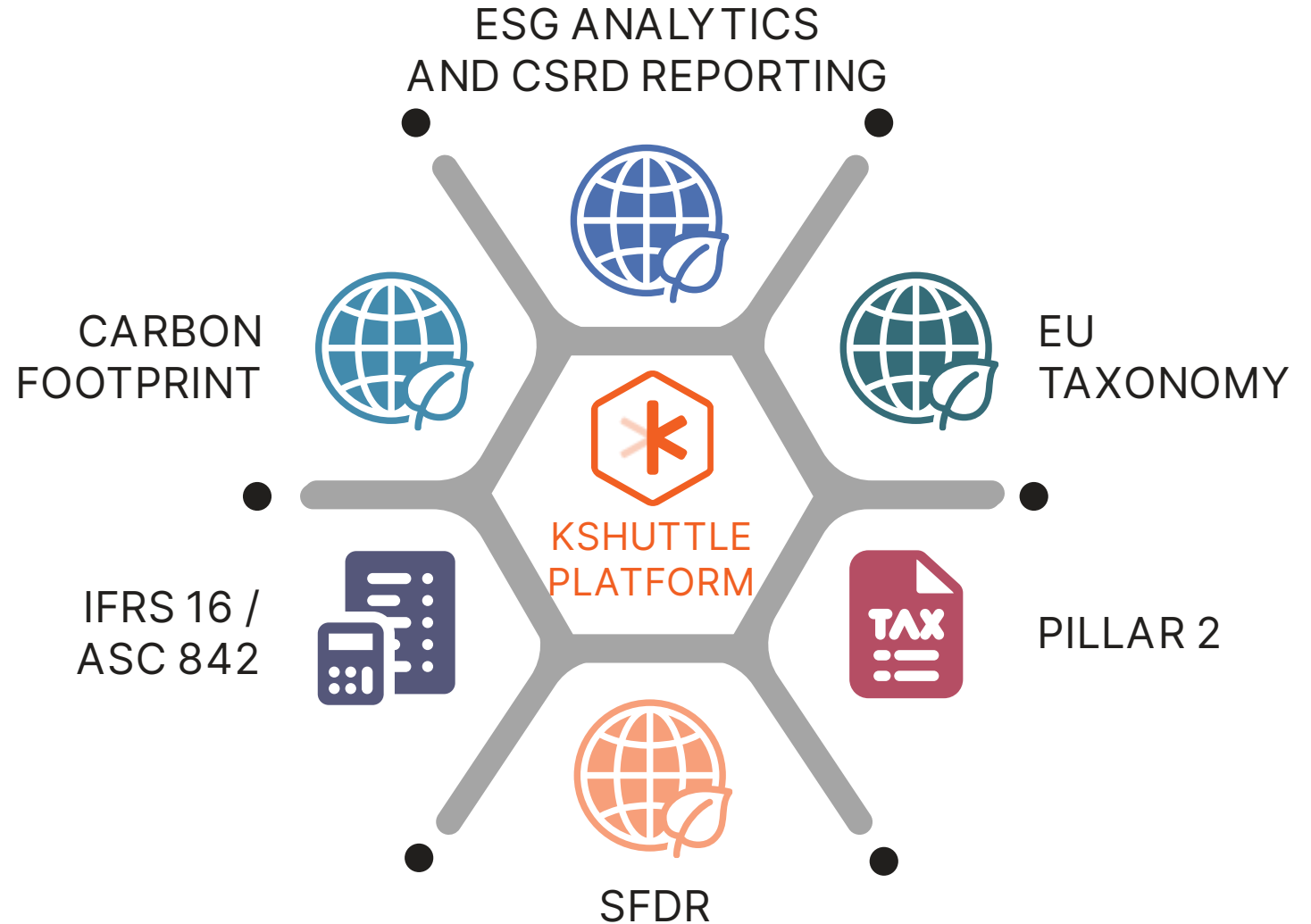
SECURITY



COMPLIANCE



EVOLUTIVITY



What pain points for Companies and Customers

1

PAIN POINTS

Data Gathering

Consolidation & consistency

International scope

Reporting Complexity

Need for autonomy

2

THE SOLUTIONS

Secured & governed data collection

Advanced Organization management

Automatic units Management

Customization capabilities

Reporting under multiple formats

Auditability

Autonomous administration

3

WHAT ARE THE FUTURE NEEDS?

Transition plan
monitoring

Platform

Analysis Capabilities

Our solution for a paced layered approach

COLLECT



Meaningful data at the tip of a finger.

REPORT

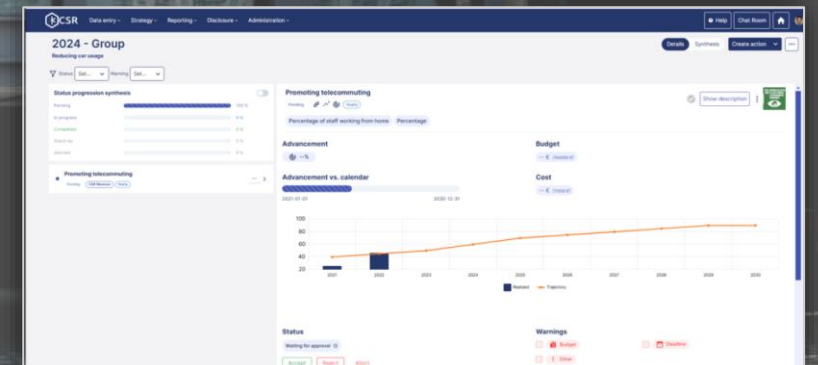
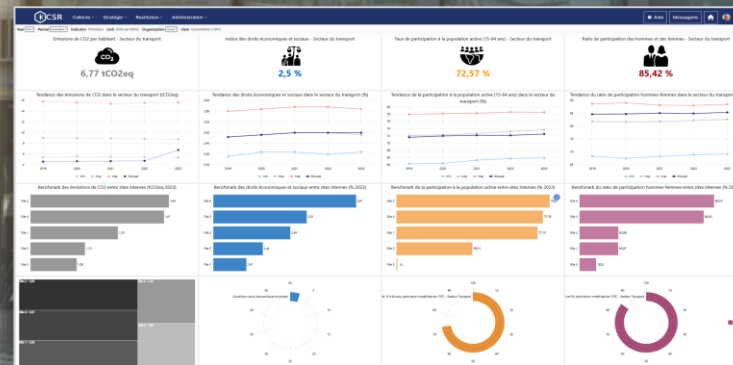
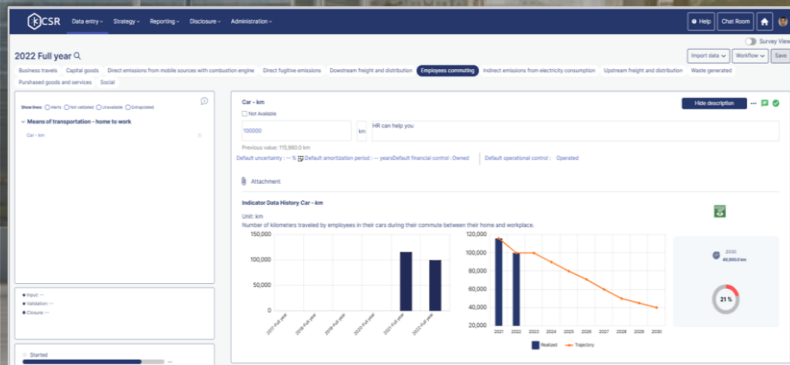


Transparency at all levels.

ENABLE



Define the change and empower it.





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