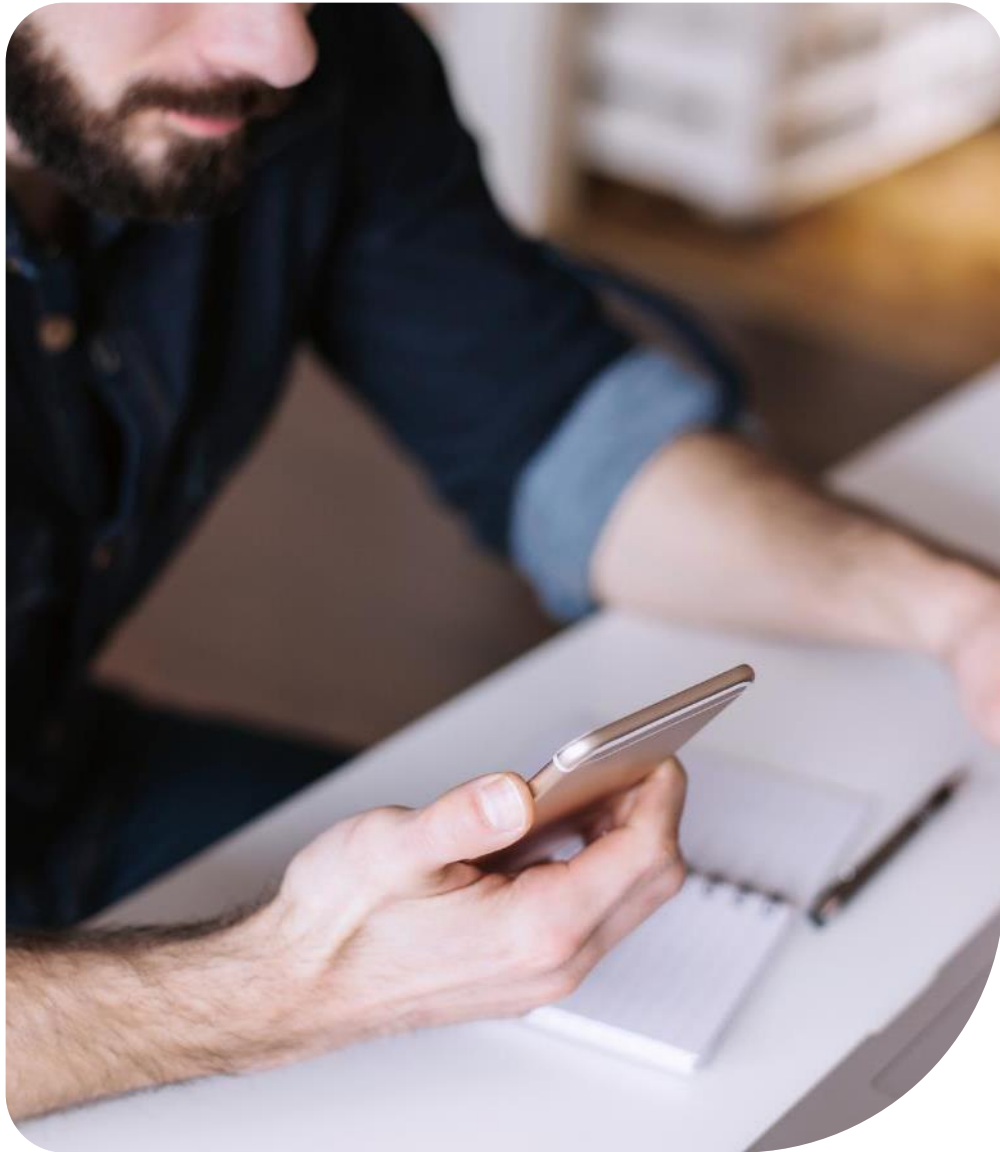


CSRD v praxi – Pragmatický prístup k povinnostiam

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Grant Thornton Hungary

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SmartHead



Agenda

Filip Tichý

- Balík Omnibus
- CSRD a Slovenské firmy
- Čo očakávať od auditov

András Balásfalvi-Kiss

- Pragmatický prístup k CSRD
- Hlbší pohľad na balík Omnibus

Nikoleta Csabajko

- SmartHead - Efektívny nástroj na reporting

Otázky

Governance, Risk & Compliance service line

ESG & Sustainability service line



Top reasons to be interested in ESG



Financing

Both government initiatives and consumer demand are expected to lead to increased regulation. As a result, banks may place more emphasis on sustainability parameters when granting loans and may opt not to finance projects or companies that are not sustainable.



Diligence

By incorporating Environmental, Social and Governance (ESG) principles into your business, you'll gain fresh insights into risk management, which will ultimately lead to improved efficiency. Moreover, with the growing demand for sustainable products and companies, the risk of legal action against corporations for their environmental impact is on the rise.



Company reputation

A systematic approach to sustainability can enhance your reputation with the public, media, employees, and creditors, and help you attract more customers, investors, and quality employees.



Going-concern

Companies that continuously adapt their business model and way of functioning will strengthen their position in the market amidst the changing economic landscape.

International trends



Corporate Sustainability Reporting Directive

Companies already subject to the NFRD.

That is, essentially, large EU 'public interest entities' with regulated market listed securities, credit institutions and insurance companies with more than 500 employees.

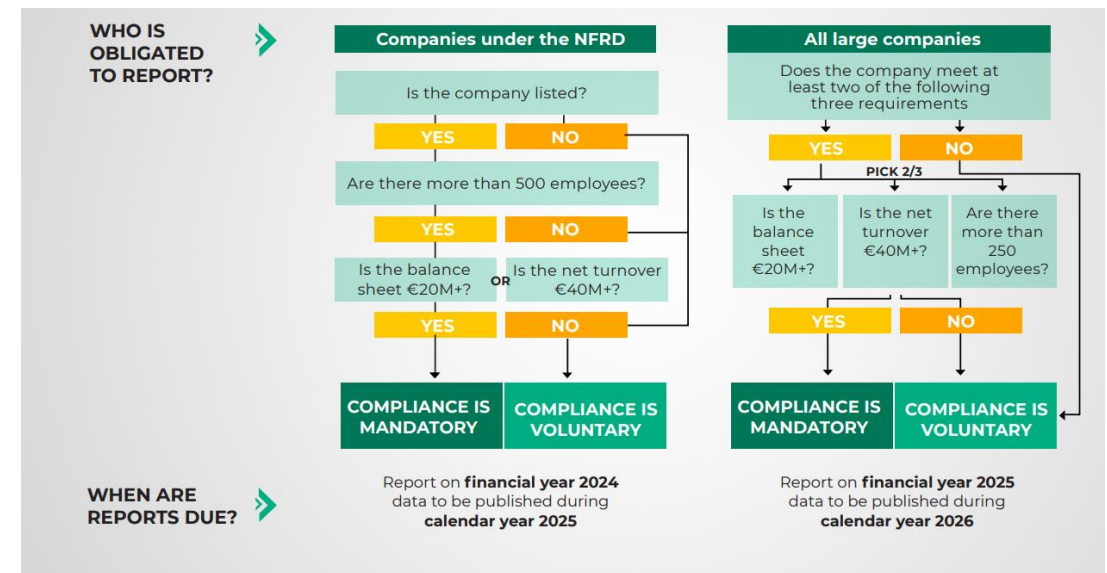
All 'large' EU companies fulfilling two of the following criteria:

1. a balance sheet total exceeding €20,000,000
2. a net turnover exceeding €40,000,000
3. an average of more than 250 employees during the financial year.

Listed small and medium-sized enterprises, with lighter disclosure requirements and the ability to opt-out until 2028.

There are also exemptions to the application of the CSRD.

Most notably, a subsidiary will be exempt if the parent company includes the subsidiary in its report that complies with the CSRD.



Omnibus changes

	Element	Prior Requirement	Omnibus Revision
CSRD/ESRS	CSRD Firm Size	Companies with 250+ employees and EUR 50m turnover	Only companies with >1,000 employees and either EUR 50m turnover or EUR 25m balance sheet total remain in scope.
	CSRD Number of Companies Covered	>50,000	<7,000
	CSRD Third-Country Undertaking Threshold	EUR 150m turnover	Raised to EUR 450m turnover
	CSRD Value Chain Reporting	Companies required to obtain data from all suppliers where feasible and reasonable	Not required to obtain data from non-CSRD companies. Limitations placed on data requests for SMEs connected to the voluntary SME reporting standard.
	CSRD Assurance	Limited assurance required, with plans to transition to reasonable assurance	Remains limited assurance; reasonable assurance requirement removed
	CSRD Reporting Deadlines	Set deadlines for first disclosures and audits	Delays of up to two years for wave 2 and 3 companies

Approach to implementation

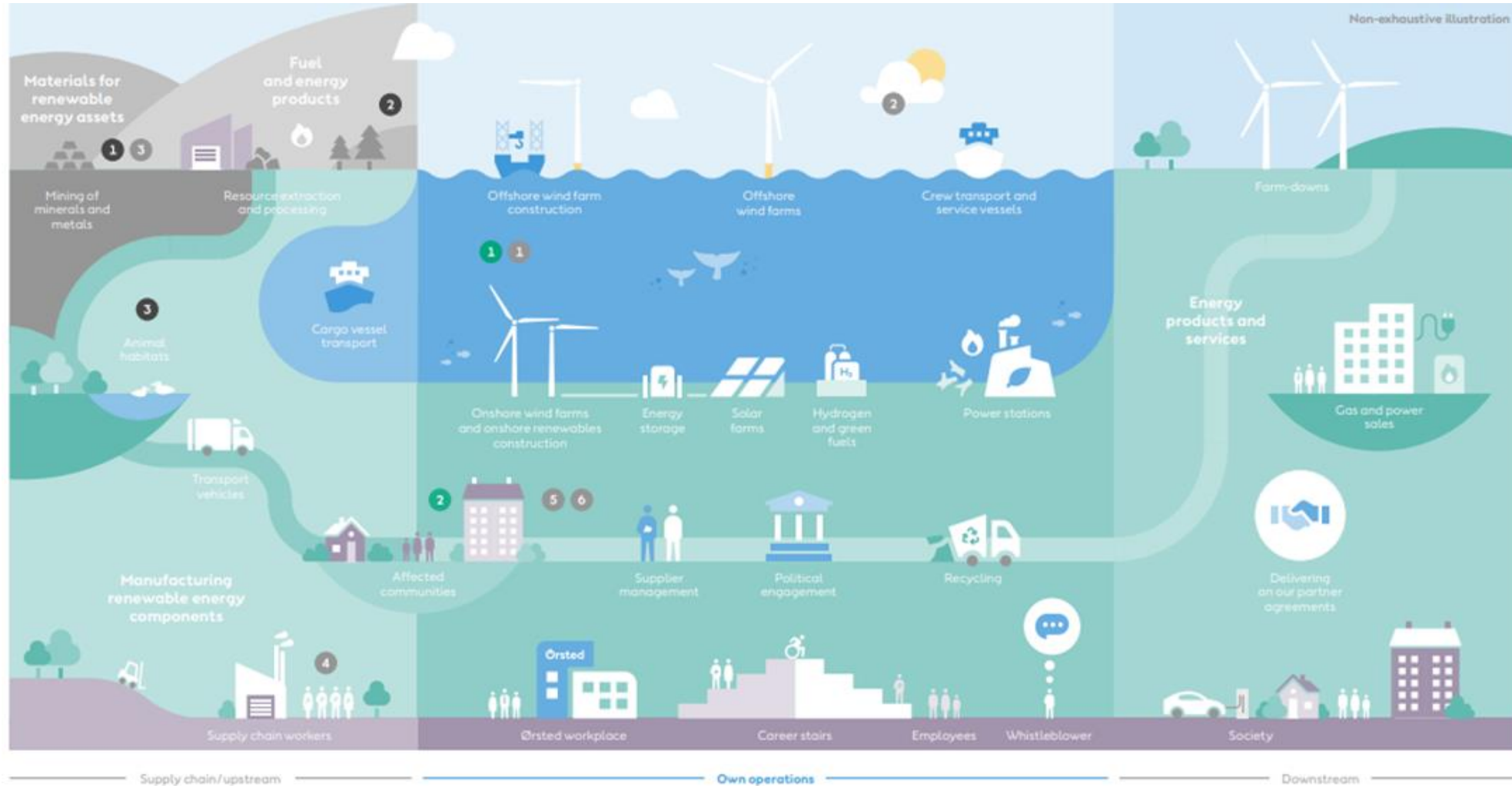
When it comes to sustainability, there are various approaches that can be taken. It is difficult to determine which approach is superior, as it depends on specific conditions, the company's business model, and its market position

Strategy	Compliance	Management of ESG risks	Sustainability as a business model
Goals	Positive brand perception, compliance	Mitigation of ESG risks	Creating value (profit) through sustainability
Approach	Own sustainability achievements are promoted through good relationships with multiple stakeholders	Active risk management in the field of ESG mitigates the negative impact of risks on the company's activities.	Sustainability goals are achieved through our own sustainable products and services
Responsibility	PR / CSO	Risk manager / CFO /Quality manager	CEO / strategy
Possible steps	ESG communication strategy, ESG KPI reporting, divestment of ESG-unfavourable assets, activities favourable to ESG in non-core, adaptation to relevant regulations in the industry	Adjustment of business and operational processes in order to prevent risks in the company's operation, review of the supply chain	A business strategy modified to prioritize or focus only on projects with a positive ESG impact, Investments in sustainable business operations, change in product structure

CSRD roadmap for companies (example)



I. Understand the context – company value chain



II. Stakeholder mapping

Stakeholder identification is key to defining the scope of the company

What is your Impact on stakeholders and how do they impact you?

Who are your main stakeholders?

How do you interact with them?

What is the impact of this relationship?

How important do you think these stakeholders are to consult with on sustainability?

Stakeholder list (non – exhaustive)

employees

guests

NGOs

international organisations

investors

owners

suppliers

local communities

local governments

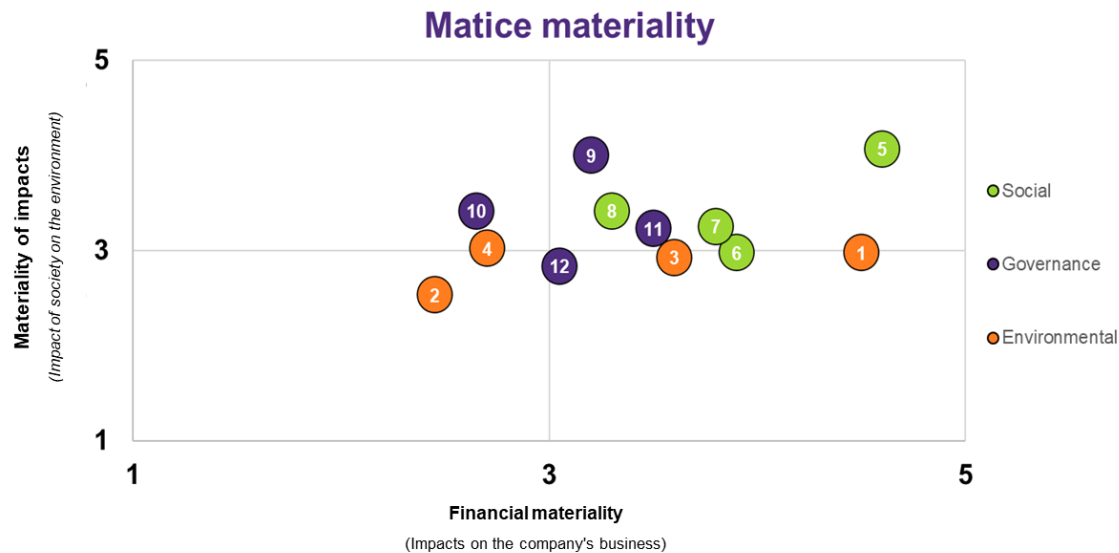
local businesses

lobby groups

regulators

III. Double materiality assessment

Companies that report under the Corporate Sustainability Reporting Directive (CSRD) will be required to identify specific topics that are relevant to their business and important to their stakeholders. To do this, companies will need to conduct a double materiality analysis, which will help them identify topics that are significant from an Environmental, Social, and Governance (ESG) perspective. This approach will ensure that companies are able to consider both the impact of their business operations on external factors and the impact of external factors on their business operations.



#	ESG	Topic
1	E	Energy intensity of production
2	E	Responsible water management
3	E	Waste management and recycling
4	E	Greenhouse gas emissions
5	S	Safety and health at work
6	S	Corporate culture
7	S	Quality and safe products
8	S	Social responsibility
9	G	Responsible and ethical business
10	G	Risk and critical incident management
11	G	Long-term relationships with customers
12	G	Supplier management

Materiality -> creation value



Environmental

Conservation of the Natural World

- Climate change and carbon emissions
- Air and water pollution
- Biodiversity
- Deforestation
- Energy efficiency
- Waste management
- Water scarcity



Social

Consideration for People and Relationships

- Customer satisfaction
- Data protection and privacy
- Gender and diversity
- Employee engagement
- Community relations
- Human rights
- Labor standards

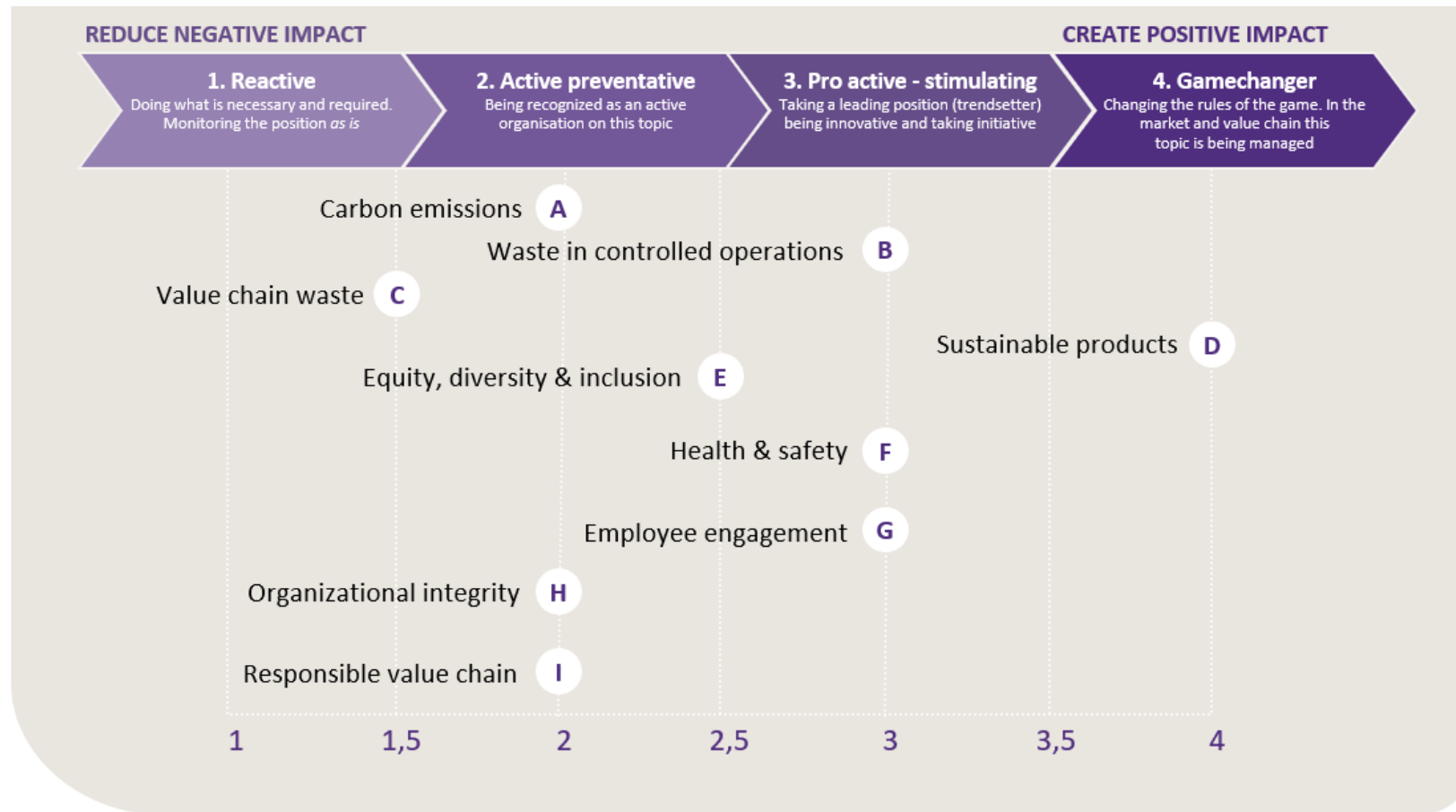


Governance

Standards for Running a Company

- Board composition
- Audit committee structure
- Bribery and corruption
- Executive compensation
- Lobbying
- Political contributions
- Whistleblower schemes

IV. Setup ambition level



V. Setup the dataset (ESRS)

Non-financial reporting, also known as ESG (Environmental, Social, Corporate Governance), is a metric that evaluates the non-financial performance of companies. It is an intangible asset that will be subject to auditing similar to financial statements and will be included in standard reporting to the government, banks, suppliers, and other stakeholders.

The European Sustainability Reporting Standards (ESRS) have been developed as part of the new Corporate Sustainability Reporting Directive (CSRD).

The image displays three vertical panels representing the ESRS categories. Each panel has a colored header and a white content area with rounded corners. The 'ENVIRONMENTAL' panel is dark blue with a leaf icon. The 'SOCIAL' panel is teal with an icon of three people. The 'GOVERNANCE' panel is purple with an icon of a person and a bar chart.

Category	Sub-category	Details
ENVIRONMENTAL Ecology and sustainability	ERSR E1 - Climate change	<ul style="list-style-type: none">Emissions of greenhouse gassesEnergy and fuel consumption
	ERSR E2 - Pollution	<ul style="list-style-type: none">Pollution of air, water and soil
	ERSR E3 - Water and sea resources	
	ERSR E4 - Biodiversity and ecosystems	
	ERSR E5 - Use of resources and circular economy	
SOCIAL People and society	ERSR S1 - Human Capital	<ul style="list-style-type: none">Employee description (gender, work type)OSHAEqual rewardsEmployee training
	ERSR S2 - Employees in a value chain	
	ERSR S3 - Impact on external communities	
GOVERNANCE Leadership and management	ERSR 1 - General requirements	
	ERSR 2 - General information	<ul style="list-style-type: none">Basic information about the companyOrganisational structure
	ERSR G1 - Marketing behaviour	<ul style="list-style-type: none">Anti-corruption measuresPolitical engagementEthics of doing business

Disclosure Requirements

IRO (Impact, Risk and Opportunity) analysis

Policies

- A policy transforms the mission and values of a company into a longer-term action plan with qualitative and quantitative objectives.
- It outlines measures and steps to achieve these objectives over time, and thus provides internal guidelines for employees and management toward these goals. This also brings insight into the organisation's strategy.

Actions

- Actions are the translation of an organisation's sustainability strategy, policy and efforts into the organisation's daily operations.

Targets and goals

Measurements, KPI's

For the CSRD, it is important to ensure that all CSRD-required metrics are also defined and integrated into the set of KPIs used to monitor progress.

VI. Definition of a starting point



- Setting up a project workgroup
- ESRS graduation questionnaire and gap analysis
- Survey of relevant data assets
- Existence of relevant specifications, policies



ESG action plan

VI. ESG action plan

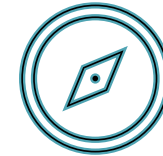
The key to ESG compliance is a detailed action and roadmap



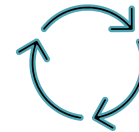
Identify the specific actions needed to achieve each of the objectives set out in the strategy.



Responsible persons and contributing areas are assigned to each activity. This helps ensure that the organisation stays focused and that the necessary actions are taken by the deadlines set.



Include measurable targets for each activity where possible (unless otherwise specified).



Ensure the flexibility of the action plan, with continuous review and the possibility to adapt to changes.

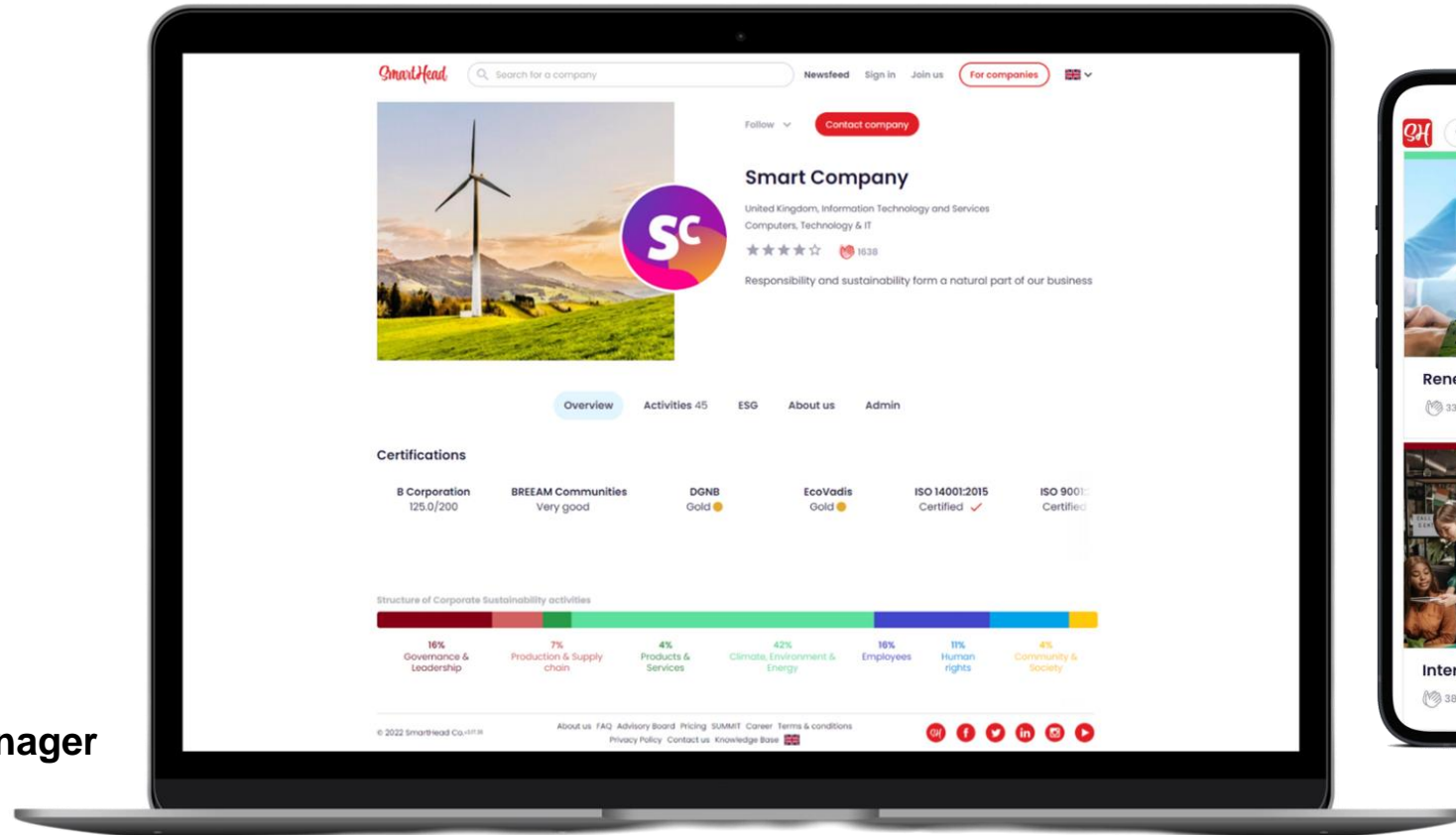
SmartHead

ESG / Udržateľnosť: Reporting podľa CSRD



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O spoločnosti SmartHead

- Na trhu od **2016**
- **Globálne riešenie** (SK, CZ, PL, HU, AT, SI, PT)
- Cloudové riešenie: **Amazon Web Services (AWS)** - Dodržiavanie európskych predpisov
- **Investor:** Erste Group
- Bezpečnosť údajov: **ISO 27001 certifikácia**
- **ESG rámec:** ESRS, GRI, ISO26000
- CSRD/ESRS: **Friend of EFRAG**
- 11/2024: **#1 miesto** - Rebríček nástrojov na reportovanie ESG 2024 v Poľsku



Výzvy pre firmy

1. SÚLAD

s legislatívou súvisiacou s ESG

2. ZAINTERESOVANÉ STRANY

prístup k dátam, transparentnosť



Tvorba hodnoty pre vašu firmu

Efektivita

Model SaaS na predplatné



Hodnota

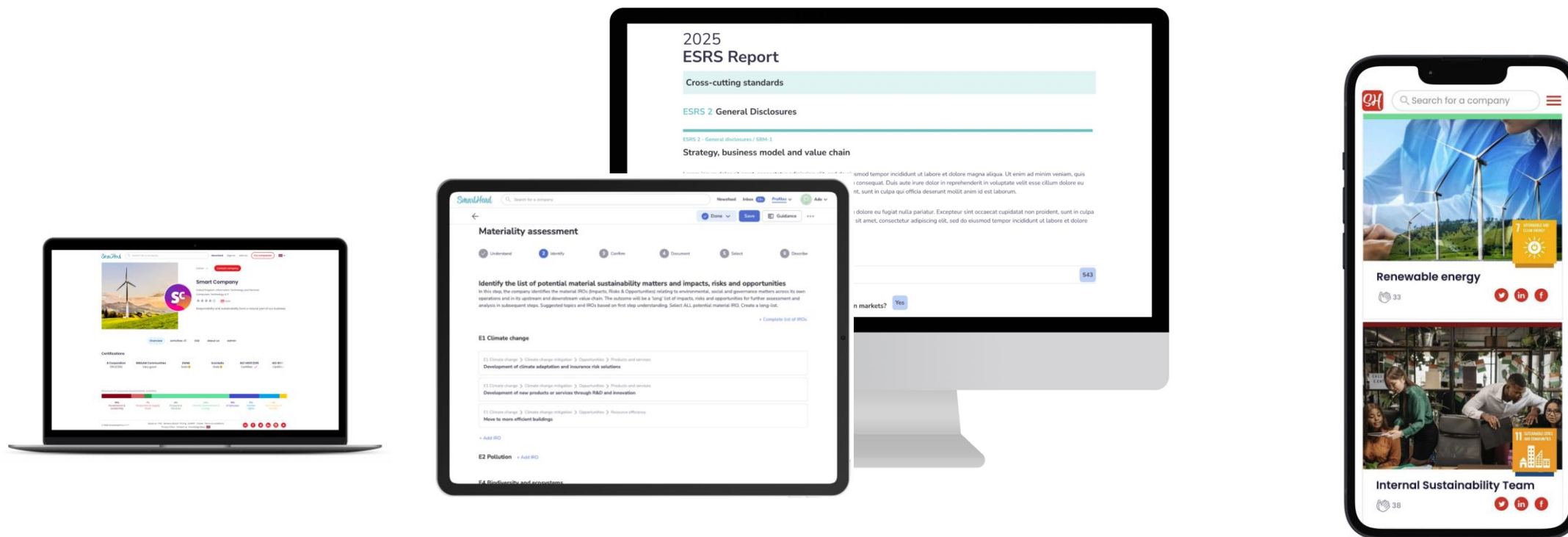
- Efektívny nástroj - chytré a komplexné riešenie
- Všetky dáta a informácie na jednom mieste
- Jednoduchý onboarding
- Neustály update podľa legislatívnych požiadaviek

Pozornosť

- Šablony / Doporučené postupy
- Prípadové štúdie
- Užívateľsky prívetivé rozhranie

ESG & Udržateľnosť

Efektívna správa dát, reporting a zapojenie zainteresovaných strán. All-in-one B2B SaaS nástroj.



ESG Reportovanie

Dátový manažment

- ESG dátový manažment
- Aktivity v oblasti udržateľnosti
- Šablóny aktivít
- Inšpirácia od iných firiem

- Súlad s legislatívou týkajúcou sa ESG: CSRD (ESRS)
- Materiality Assessment
- CO2 kalkulačka
- ACL
- XBRL formátovanie

Zapojenie zúčastnených strán

- Komunikácia výsledkov všetkým partnerom

ESG nástroj

Malé a stredné firmy

- modul Aktivita/Šablóny v udržateľnosti
- modul “Nechajte sa inšpirovať”
- ESG pre malé a stredné firmy (VSME)
- kalkulačka CO2
- Sprístupnenie dát zainteresovaným stranám

Veľké firmy

- správa údajov ESG podľa legislatívy ESRS - CSRD
- modul určenia materiality
- požadovaný formát reportov: XBRL tagovanie
- GHG kalkulačka
- sprístupnenie dát zainteresovaným stranám
- modul Aktivita/Šablóny v udržateľnosť



Dôverujú nám



mediální skupina **mafra**

..a ďalší

Naši partneri pre vaše ESG a udržateľnosť

SmartHead
ESG Reporting | Smart & Easy

Konzultácie k
ESG reportingu



forvis
mazars



Zelené
financovanie



Právne poradenstvo



E-mobilita



Systemové
integrácie

ADASTRA



Klíčové funkcionality

Otázky



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