



CSRD

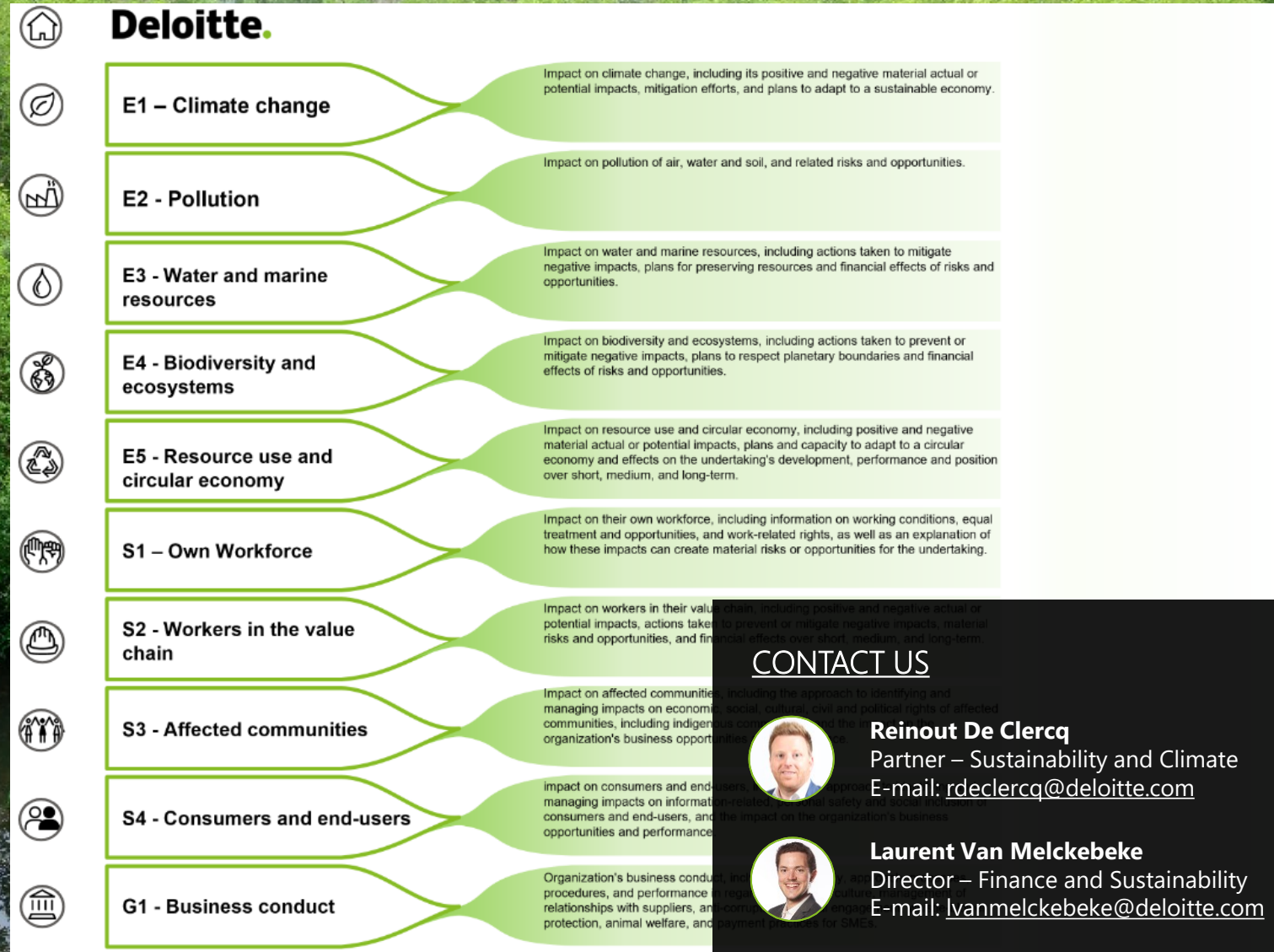
Accelerator Tool

EU Corporate Sustainability Reporting Directive (CSRD) aims to standardize companies' ESG performance reporting for investors and customers. However, it poses a challenge for organizations to adopt it as reporting against it is a complex & transformative journey for companies.

Deloitte's CSRD Accelerator Tool and underlying data model guides, companies through the 'collect to report' processes, in line with the European Sustainability Reporting Standards (ESRS), developed by EFRAG.

It embeds all quantitative KPIs and underlying data points to the lowest levels of granularity. Therefore, it simplifies identification, collection, calculation, reporting and presentation of the required data, according to guidelines.

The CSRD Accelerator Tool delivers (i) sustainability statements produced in line with ESRS as well as (ii) insightful and decision-driven ESG dashboards for companies to deliver on their sustainability ambitions.



Coverage

12 ESG standards

82 Disclosure requirements

1.144 Data points

~1/3rd of which is quantitative

Yet... many more data elements

Overview data model

The CSRD Accelerator is a data management and reporting solution, based on a comprehensive data model. It is based on the ESRS standards adopted by the Commission on July 31, 2023, and facilitates CSRD adoption.

Reference									
ESRS	Disclosure Requirement	Topic Tagging	ID	Sub_ID	Data element name	Data element description	ESRS UoM	Calculation	
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.a.		Total water consumption (m3)	Total water consumption in m3.	m3		
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.b.	DR E3-4.R.28.b_1	Total water consumption in areas at water risk (m3)	Total water consumption in m3 in areas at water risk.	m3		
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.b.	DR E3-4.R.28.b_2	Percentage of water consumption in area's at water risk (%)	Total water consumption in areas at water risk over the total water consumption.	%	DR E3-4.R.28.b_1 / DR E3-4.R.28.a.	
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.c.	DR E3-4.R.28.c_1	Total water recycled (m3)	Total water recycled in m3.	m3		
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.c.	DR E3-4.R.28.c_2	Total water reused (m3)	Total water reused in m3.	m3		
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.d.	DR E3-4.R.28.d_1	total water stored (m3)	Total water stored in m3.	m3		
ESRS E3	Disclosure Requirement E3-4 – Water consumption	Water consumption	DR E3-4.R.28.d.	DR E3-4.R.28.d_2	total water changes (m3)	Total water changes in storage in m3.	m3		

Step-by-step guidance on tailor-made setup and configuration is needed to set your company for successful reporting.

— Client needs —•



Based on our double materiality results, what KPI's do we need to report in our sustainability statements? How are these broken down?



Considering the ESRS disclosure requirements and quantitative data points we are subject to, what are the underlying data elements that we need to start /continue collecting? What can we stop collecting?



What data points are mandatory (eventually with phase in option)? What data points are optional?



How should we establish and present the sustainability statements (i.e. data tables)? How can we visualize the results to transform information into insights?

How does the Accelerator help?

Features:



The **comprehensive ESRS data model** embeds all quantitative KPIs and underlying data elements, simplifying identification, collection, calculation, reporting and presentation of the required data.



The mapping table allows for the translation of material topics and sub-topics to disclosure requirements and data points. Through filters, create an **overview of KPIs and data elements to collect**.



The resulting data collection sheets provide insights into **reporting readiness** and highlights blind spots.

Streamline the “**collect to report**” processes through



(i) **Workflows** (on product roadmap), providing effective and efficient data flows

(ii) **Checks and balances** (preparer/reviewer, validation rules...)

(iii) **Automated KPI calculation**



Operates seamlessly in the cloud, offering convenient access to users.

Outputs:



Sustainability statements produced in line with ESRS, ready for inclusion in the sustainability statements.



Insightful and decision-driven ESG dashboards (incl. charts and graphs) for companies to monitor progress, manage performance (i.e. track KPIs against targets), and deliver on their sustainability ambitions.

Deliver with speed (automation), quality and consistency

Select

Materiality Assessment

Description

Years in scope

Start	2020
End	2030
Current	2024

ESRS - E1 Climate Change

Description

☒ Climate change adaptation
 ☒ Climate change mitigation
 ☒ Energy

Check / uncheck all

Populate

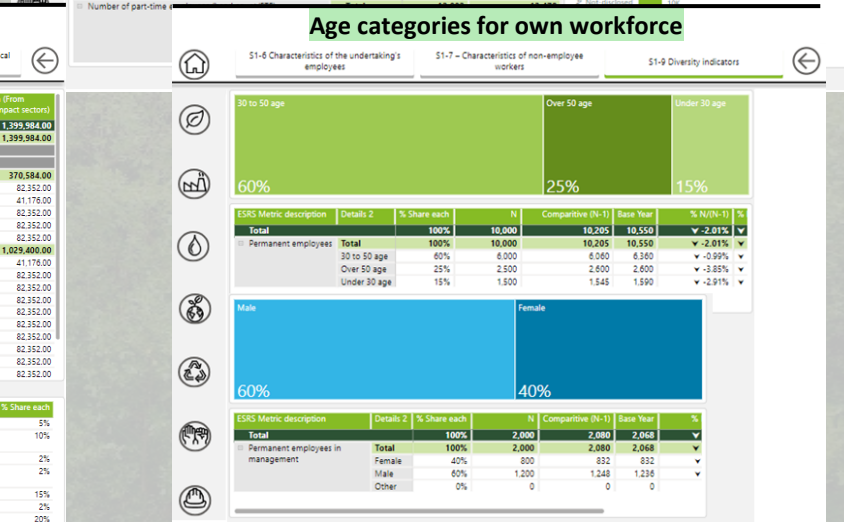
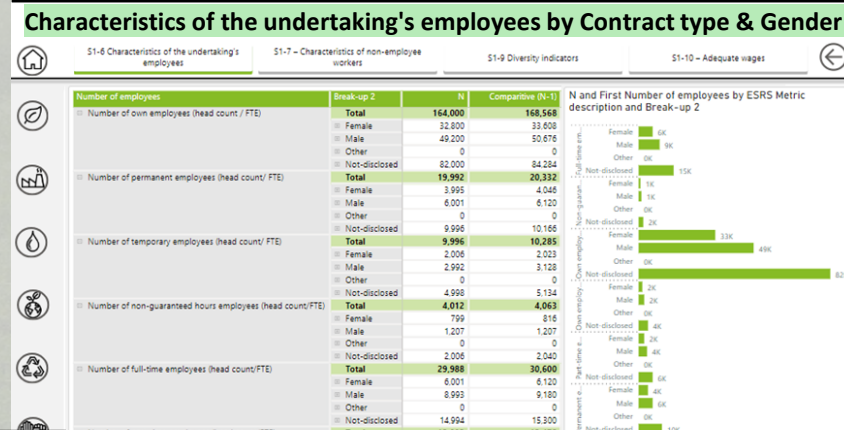
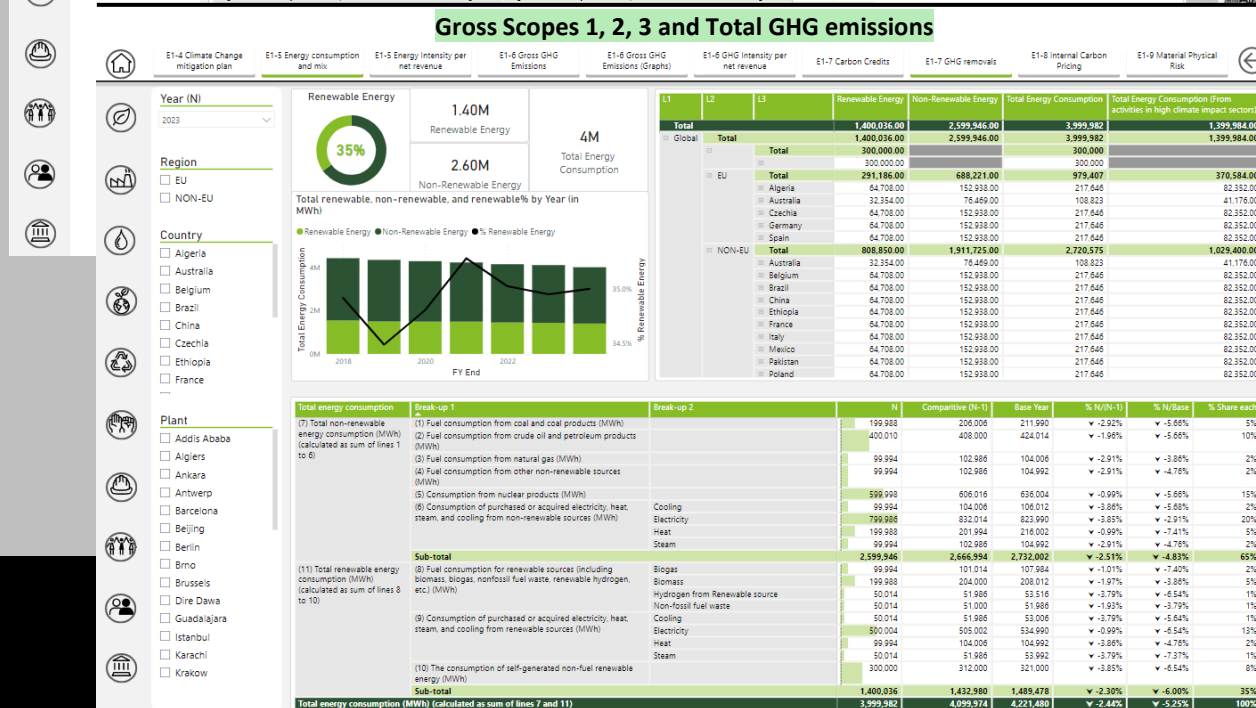
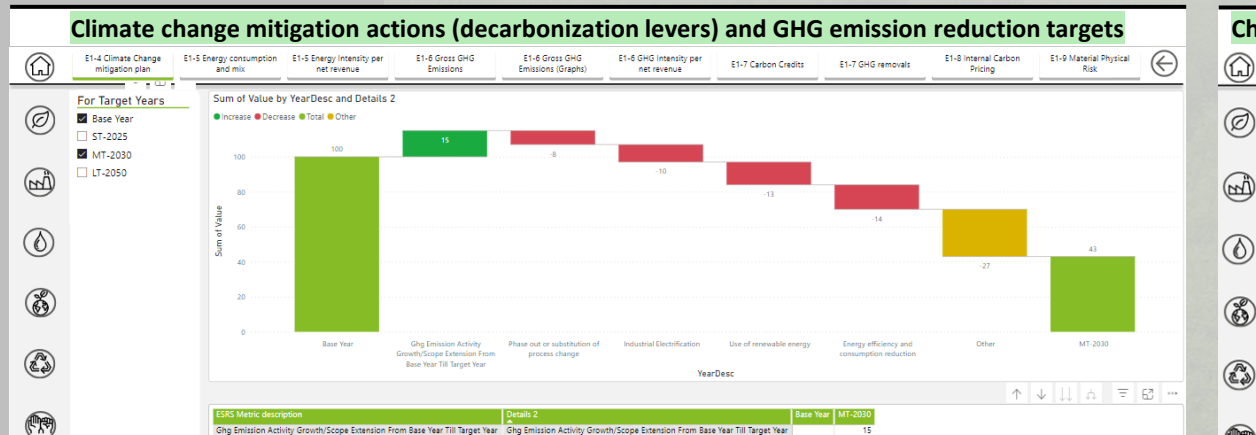
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Visualize

Resources Inflowers				
Total Weight	Base Year	Comparative (N-1)	N	N/N-1
Total weight of technical materials used (Tons)				
Total weight of biological materials used (Tons)				
Percentage of sustainably sourced biological materials for product manufacturing (N)				
Percentage of sustainably sourced biological materials for service manufacturing (N)				
Total weight of products used (Tons)				
Secondary products/materials used in services	Base Year	Comparative (N-1)	N	N/N-1
Weight of secondary reused or recycled components in manufacturing services (Tons)				
Percentage of secondary reused or recycled components in manufacturing services (N)				
Weight of secondary intermediary products in manufacturing services (Tons)				
Percentage of secondary intermediary products in manufacturing services (N)				
Weight of secondary materials in manufacturing services (Tons)				
Percentage of secondary materials in manufacturing services (N)				
Secondary products/materials used in products	Base Year	Comparative (N-1)	N	N/N-1
Weight of secondary reused or recycled components in manufacturing products (Tons)				
Percentage of secondary reused or recycled components in manufacturing products (N)				
Weight of secondary intermediary products in manufacturing products (Tons)				
Percentage of secondary intermediary products in manufacturing products (N)				
Weight of secondary materials in manufacturing products (Tons)				
Percentage of secondary materials in manufacturing products (N)				

Source: E4-4

Sample illustrations





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