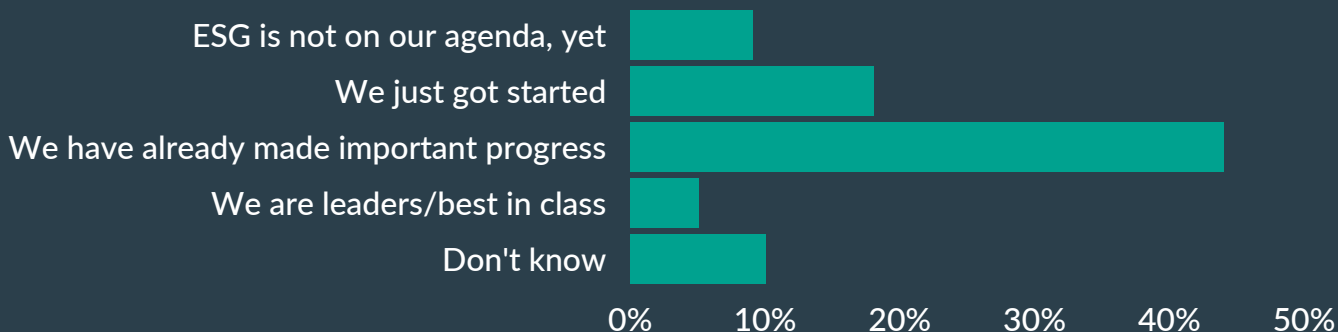




What U.S. Companies Need to Know About the European Corporate Sustainability Reporting Directive

The Corporate Sustainability Reporting Directive (CSRD) entered into force in January 2023 with the goal to increase transparency on sustainability information for investors and other stakeholders. This June, the detailed European Sustainability Reporting Standards (ESRS) will be officially released. They will require new, standardized and detailed sustainability reporting, by companies headquartered in Europe and beyond. Protiviti hosted a webinar on June 13, 2023 and the summary of responses from questions we asked our audience of over 600 attendees throughout the webinar follows.

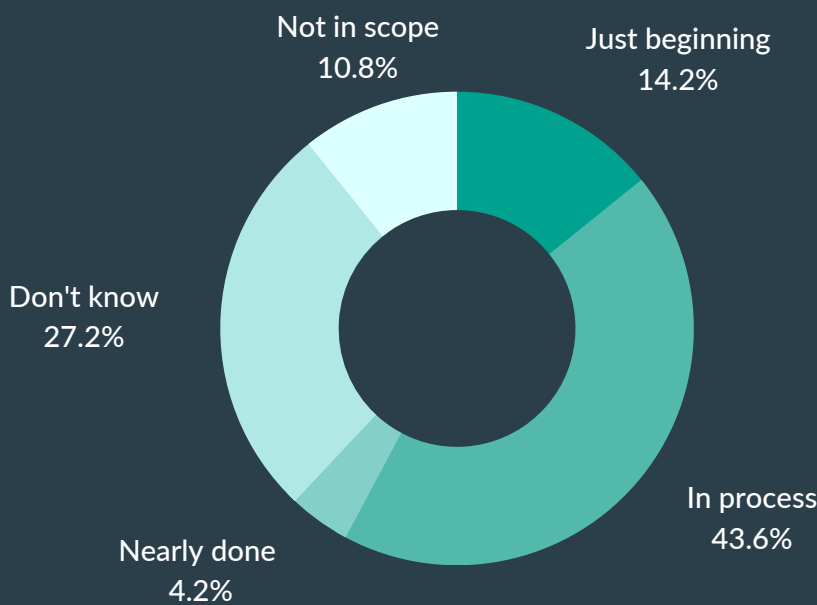
Where are you in your ESG journey?



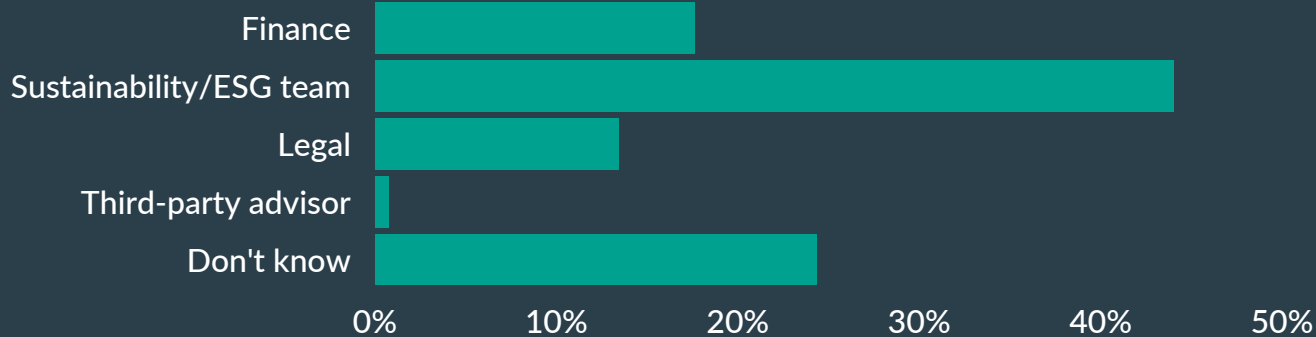
The ESG-related regulations that organizations are most concerned about:

The majority of attendees are most concerned about the proposed Security Exchange Commission rule in the U.S. Approximately 16% of our attendees are most concerned about the CSRD.

What is the current state of your organization's CSRD readiness?



Who in your organization will be responsible for addressing CSRD requirements?



Quick snapshot: Who attended live

Majority industry:
Financial Services & Real Estate (30.3%)

Percentages of remaining industries:
 Consumer Product & Services (21.6%)
 Technology, Media & Telecommunications (15.7%)
 Manufacturing & Distribution (13.2%)
 Healthcare (7.9%)
 Energy & Utilities (6.3%)

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