

ESRS implementation support initiatives at Member State level

Name of initiative	Website	Principal organizations involved	Brief description of initiative	Contact person
Belgium				
① VBO-FEB ESG Reporting Brochures	Reporting durabilité – Deux guides numériques pour aider les grandes entreprises et les PME à se préparer - VBO FEB - Verbond van Belgische Ondernemingen - Fédération des Entreprises de Belgique (vbo-feb.be)	VBO-FEB	2 online brochures on ESG reporting – one for SMEs & one for in-scope companies.	Rodolphe Mouriau – rm@vbo-feb.be Arie Van Hoe avh@vbo-feb.be
② Communication to help listed companies get ready for the CSRD reporting obligations (including ESRS).	Durabilité : La FSMA publie une communication afin d'aider les sociétés cotées à se préparer aux nouvelles obligations de reporting FSMA	FSMA	Document helping firms to do their CSRD reporting (including ESRS). The scope is more limited than in the CSRD since it's intended for listed companies which will be under FSMA control regarding sustainable information.	
③ Pilot project: support of 4 companies in the CSRD reporting exercise	Press release of the Walloon Minister (Céline Tellier) for Sustainable Development : Vers plus de transparence sur les impacts environnementaux des entreprises - Céline TELLIER (wallonie.be)	Walloon public service (SPW) Consultancy firm (CAP CONSEIL) Companies in the construction and food sector	The aim of this project is to help companies comply with European sustainability reporting standards (ESRS). To achieve this commitment, a first pilot call was launched with 2 business federations. Depending on the type of company and its level of progress in the development of its sustainability report, personalized coaching will be deployed through methodological sessions dedicated to the main themes of the CSRD.	Amaury Meyers amaury.meyers@spw.wallonie.be

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Cyprus				
① Educational activities	https://www.icpac.org.cy/selk/en/news.aspx?catid=1001	Institute of Certified Public Accountants of Cyprus	Various webinars/seminars and event are being organised -refer below for more information.	Eleni Ashioti at eleni.ashioti@icpac.org.cy
Denmark				
① Guidance on sustainability for both SMEs and other companies	Grøn og bæredygtig omstilling Virksomhedsguiden	Danish Business Authority	Find guidance on how to work with sustainability and sustainability reporting standards.	Nønne Linnet, nonlin@erst.dk / eu-koordination@erst.dk
② Guidance on sustainability reporting requirements	Krav om rapportering af bæredygtighed erhvervsstyrelsen.dk	Danish Business Authority	Get introduced to which sustainable legal requirements apply to Danish companies.	Mathilde Skovlund Asmussen, matasm@erst.dk / eu-koordination@erst.dk
③ The Climate Compass	Climate Compass (klimakompasset.dk)	Danish Business Authority	The Climate Compass is a voluntary tool for companies to calculate their climate footprint across scope 1, 2 and 3 according to the GHG Protocol based on an open-source database with authoritative emission factors. The tool comes with extensive guidance on methods, data collection, and reduction initiatives, and can also be used for forecasting the climate footprint and set climate targets.	Markus Bjerre, Marbje@erst.dk / eu-koordination@erst.dk
④ Double materiality assessment template	Double Materiality assessment template	The Danish Business Authority	The Danish Business Authority has developed a template that can assist one in conducting a double materiality assessment. In the template, one gains an overview of a company's Identified relevant Impacts, risks and opportunities (IROs), and how a company have positioned them in relation to their chosen scale and threshold value, and which ESRS standards align with the company's IROs.	Mathilde Skovlund Asmussen, matasm@erst.dk / eu-koordination@erst.dk
⑤ Forum for Responsible Business Conduct & Sustainability Regulation		Danish Business Authority with participation from several interest organizations from the business sector and civil society	The Forum for Responsible Business Conduct & Sustainability Regulation is a dialogue forum bringing together relevant interest organisations from the business sector and civil society with expertise on sustainability reporting, including within climate and environment, human rights and governance. The Danish Business Authority hosts the forum, the purpose of which is to support an effective implementation of sustainability regulation in Denmark.	Shirin Ørberg, shiorb@erst.dk / Celie Manuel, celman@erst.dk / eu-koordination@erst.dk
⑥ Helpdesk & Danish Q&A mechanism on sustainability reporting		Danish Business Authority & Danish Financial Supervisory Authority	The helpdesk is available to companies and other stakeholders who seek clarification on rules regarding sustainability reporting. An associated mechanism co-hosted by the Danish Business Authority and the Danish Financial Supervisory Authority seeks to understand how clarifications from EFRAG and other bodies apply to the national context in Denmark and communicate this effectively to the Danish market.	Lene Carpentier, lencar@erst.dk / Celie Manuel, celman@erst.dk / eu-koordination@erst.dk
⑦ Automated Sustainability Reporting	www.erst.dk	Danish Business Authority	The initiative is aimed at automating company processes involved in data collecting and data handling needed for sustainability reporting, building on the utilization of standardization,	Anders Bomholdt, andbom@erst.dk /

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			digitalization and automatization for business' sustainability reporting, both at company level (CSRD) and product level (ESPR). The initiative is piloting elements such as a common open infrastructure for data exchange, developing common standardised digital data formats (such as e-invoices, etc.) and providing better access to external/public data, such as by establishing a common European database emission factors and other sustainability-related input-data that companies need for their reporting. The DBA is exploring possibilities for cooperation with the European Commission and Member States on this initiative.	Ask Nissen, asknie@erst.dk / eu-koordination@erst.dk
⑧ Danish Business Hubs		Danish Business Authority	The Danish Business Hubs (Erhvervshuse) are established as independent, joint municipal bodies under the oversight of the Minister of Business, Industry and Financial Affairs. Six business hubs with six branches on different locations make the services easily accessible. The hubs compile specialized professional competencies on establishment and development of businesses and their consultants often have solid experience from top level management or from their own business. They offer specialized one-to-one guidance on for example business strategy, sales, internationalization, taxes, employment, digitalization and sustainability, incl. on sustainability reporting to all Danish companies.	Helle Holtsø helhol@erst.dk / eu-koordination@erst.dk
⑨ The Danish Business Programme (Virksomhedsprogrammet)	SMV:Grøn Virksomhedsprogrammet	Danish Business Authority	The Danish Business Programmes is a subsidy scheme offering financial support for the development of companies, e.g. in the area of green and digital transition.	Hans Henrik Nørgaard, haheno@erst.dk / eu-koordination@erst.dk
Germany				
① German Sustainability Code (In German: Deutscher Nachhaltigkeitskodex, DNK)	Home (deutscher-nachhaltigkeitskodex.de)	Federal Ministry for Economic Affairs and Climate Action (BMWK) German Council for Sustainable Development (RNE) GIZ GmbH (German Development Cooperation)	The German Sustainability Code (DNK) provides support services for companies, especially SMEs, to implement voluntary and legally binding sustainability reporting in a manageable way. The interactive web platform and needs-oriented helpdesk assist companies in their digital reporting process in accordance with the CSRD and ESRS. With its services, the German Sustainability Code promotes corporate sustainability and increases transparency about the status of sustainable business practices in Germany.	Gunnar Zillmann (BMWK): buero-VIIA2@bmwk.bund.de Victoria Diekkamp-Reimann (German Sustainability Code): victoria.diekkamp-reimann@nachhaltigkeitsrat.de
Italy				
① MoF Platform on sustainable finance (Tavolo per la Finanza Sostenibile)	MoF Platform on sustainable finance - MEF Department of Treasury	MoF, Bank of Italy, CONSOB, Ministry of Environment and Energetic Security, Ministry of Industry and Made in Italy, IVASS, COVIP, relevant stakeholders	The initiative aims at fostering the mobilisation of private finance, through capital market, to support the sustainable transition in Italy, within the framework of European and international commitments. By coordinating and exchanging views among supervisory authorities, sharing best practices, and carrying out analyses and in-depth studies, the Platform aims to offer concrete solutions to promote and ease to private investment in sustainable projects. The Platform also aims to be a forum for interaction and open dialogue with the various stakeholders (public and private ones).	Luca Ferrais, luca.ferrais@mef.gov.it Angela Costanzo, angela.costanzo@mef.gov.it

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			<p>The Platform operates towards 3 macro-objectives, with dedicated working group:</p> <ul style="list-style-type: none"> i) The identification and availability of data on climate and natural risks with the aim to streamline access (for companies, financial sector players, supervisors and other entities) to those datasets through a single point of entry at domestic level ii) The sustainability disclosure of small and medium unlisted enterprises (more details below) iii) Insurance protection against environmental and climate risks with the goal to assess and develop national scheme (public-private one) and other measures to address the insurance gap of companies and households towards those risks. <p>With reference to the sustainability reporting issue (ii), it has emerged that many information are needed by the banking sector in relation to sustainable matters in order to release financing, that such information exchange between the bank and the undertaking is not always efficient (i.e. the undertaking is often requested to render the same information multiple times and also under misaligned wording) and, that not all of this information are included in the voluntary ESRS.</p> <p>Therefore, in order to encourage non-listed SMEs to approach to the voluntary reporting, the dedicated working group of the Platform, with the cooperation of the relevant stakeholders (from industrial and financial sector) is working to release a template comprehensive of all the information to be rendered by the SMEs to the banking sector aimed at (i) clarifying the information required and (ii) simplifying the company's internal process by reconducting multiple requests (by the banking sector) to one single accomplishment.</p> <p>The goal is to provide non-listed SMEs with a tool with the aim of: i) promoting opportunities for comparison and strengthening bilateral relationships and information exchange between financial and non-financial companies on ESG issues; ii) increasing SMEs' awareness of the importance of sustainability reporting to facilitate SMEs' alignment and adoption of EFRAG VSME standards; iii) enhancing SMEs' know-how and capacity building through targeted training initiatives.</p> <p>The Template and methodological guide represent a living document and will be updated once the VSME standard is approved by EFRAG, with the aim of continuing to provide support to unlisted SMEs and Italian banks in implementing the European standard, taking into account any specificities and needs related to the national context.</p> <p>Please note that the dedicated working group of the Platform is, also, working together with the expert team engaged under Initiative 2.</p>	
<p>② Technical Support Instrument (TSI)</p>	<p>https://reform-support.ec.europa.eu/our-projects/country-factsheets/italy_en</p>	<p>DG Reform, MoF, CONSOB, Bank of Italy, IVASS</p>	<p>Within the Technical Support Instrument Project (supported by DG Reform), in 2023 Italy has been granted with the assistance of a team of experts on a project focused on improving ESG data availability and sustainability corporate reporting in Italy.</p> <p>The project is aimed at releasing multiple deliverables related to the exchange and availability of information on sustainable matters and aimed at (i) enhancing Italian SMEs' understanding and reporting of ESG data given current and future EU regulation, (ii) supporting SMEs in the assessment of their exposure to climate and environmental risks, helping them prepare for compliance with existing or forthcoming EU regulation, and (iii) facilitating the collection of relevant indicators/information that supports reporting of companies to banks and other investors.</p>	<p>Luca Ferrais, luca.ferrais@mef.gov.it Angela Costanzo, angela.costanzo@mef.gov.it</p>

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			<p>To this end, the team of expert is working closely with the Italian Authorities in order to:</p> <ul style="list-style-type: none"> i) map existing public data hubs on sustainable matters and any data gaps; ii) develop a national data hub for the sustainability information, publicly available and accessible, interoperable with EU similar initiatives; iii) release a template for the disclosure of the information by non-listed SMEs aimed at easing the relationship with the banking sectors and, therefore, the access to finance (please see Initiative 1); iv) assess training needs and deliver training modules for SMEs on ESG and data. 	
Lithuania				
① Consultations	https://invega.lt/api-mus/zaliuju-finansu-institutas/daznai-uzduodami-klausimai/371 https://invega.lt/instituto-naujienos/362/tiesiogines-sesd-emisijos-kaip-jas-skaiciuoti:1698	Green Finance Institute	Q&A about sustainability requirements; Greenhouse gas emissions calculations explained.	Green finance institute ZFI@invega.lt
② National Sustainability and Responsibility Index	Vtai.lt (will be available from June-September)	Ministry of Social Security and Labour, association “Investors Forum”	<p>The National Sustainability and Responsibility Index is a tool for self-assessment by organizations and, at the request of organizations, external experts to assess their maturity in the field of sustainability.</p> <p>The index consists of 62 questions in the areas of sustainability management, environmental impact, work environment and communities, business ethics and consumer impact.</p> <p>These topics are more or less related to the specific topics of the European Sustainability Reporting Standards (ETAS) and the disclosures provided for in them.</p>	Liudvika Gražulienė, el. p. liudvika.grazulienec@socmin.lt
③ Study on climate change risks by the middle of 21st century	Sustainability Association of Lithuanian banks (lba.lt)	The study was carried out by the Lithuanian Hydrometeorological Service on the order of the Lithuanian Banking Association	The aim of this study is to comprehensively assess the potential change in extreme climate indicators by the middle of the 21st century. Greater attention has been given to the analysis of the two most frequently used climate change scenarios (RCP4.5 and RCP8.5). This study assesses the following climate change risks in 10 Lithuanian counties: floods, droughts, forest fires, precipitation, frost, heat, wind, and sea level rise. Each risk indicator is presented in a separate section that assesses current and future (over the next 30–40 years) climate conditions.	Vaida Genienė, Vaida.geniene@lba.lt
④ Study on soil degradation and erosion, coastal erosion and solifluction in Lithuania	Sustainability Association of Lithuanian banks (lba.lt)	The study was carried out by the Vilnius university scientists on the order of the Lithuanian Banking Association.	<p>The study was prepared in order to assess the impact of soil degradation, solifluction and coastal erosion on objects financed by credit institutions.</p> <p>The purpose of the soil degradation and erosion risk assessment is to determine the degree of risk of soil degradation and erosion in agricultural areas and to assess the impact of the to-be-financed economic activities on the change in these risks.</p> <p>The purpose of the assessment of the change in the spatial structure (land use/land cover) of the landscape is to provide data for the assessment of the risk of soil degradation and erosion and the spatial analysis of these phenomena, presenting the value of the index of the intensity of agrarian anthropogenization within the administrative units (elderships and cadastral</p>	Vaida Genienė, vaida.geniene@lba.lt

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⑤ Methodology for determining 15% and 30% of the most energy efficient buildings in Lithuania	15% ir 30% energetiškai efektyviausių pastatų Lietuvoje vertinimo metodika (lba.lt)	The Methodology was carried out by the VilniusTech university on the order of the Lithuanian Banking Association.	areas), determined by the structure and change of the land cover. The Delegated Regulation (EU) 2021/2139 sets out the technical screening criteria for determining the conditions under which the acquisition of a building qualifies as contributing substantially to climate change mitigation or causing no significant harm. One of the criteria contributing substantially to climate change mitigation is that the building is within the top 15% of the national or regional building stock expressed as operational Primary Energy Demand (PED). Similarly, if the building is within the top 30% of the national or regional building stock expressed as operational Primary Energy Demand (PED), the criterion of causing no significant harm is considered to be met. As it is mandatory for financial institutions to assess the indicator of operational Primary Energy Demand (PED) when lending to their customers, the Lithuanian Banking Association has commissioned the development of a methodology for determining 15% and 30% of the most energy efficient national building stock of Lithuania to assist its members in meeting this obligation.	Vaida Genienė, vaida.geniene@lba.lt
⑥ Greenhouse gas (GHG) emissions calculator	Greenhouse gas (GHG) emissions calculator Association of Lithuanian banks (lba.lt)	This GHG Emissions Calculator has been developed by Deloitte.	Three Baltic States banking associations has created a GHG emissions calculator that is freely accessible to all organizations. The tool allows to estimate two scopes of GHG emissions impact - GHG emissions resulting from the direct activities of the company and indirect GHG emissions (e.g. through purchased electricity or heat, etc.).	Vaida Genienė, vaida.geniene@lba.lt
⑦ ESG questionnaire for clients of credit institutions in the Baltic countries	Sustainability Association of Lithuanian banks (lba.lt)	ESG questionnaire was developed by three Baltic States banking associations.	Responding to the growing need to simplify ESG (environmental, social responsibility and governance) data collection processes, banking associations operating in the Baltic States (Lithuanian Banking Association, Finance Latvia and Estonian Banking Association) have joined forces to create a supporting ESG questionnaire for customers of credit institutions. This initiative aims to simplify the collection of ESG data and facilitate the sustainability assessment process for companies operating in the Baltic region.	Vaida Genienė, vaida.geniene@lba.lt
⑧ Climate Change Financial Risk Forum (CCFRF)	Press release: Isteigtas Klimato kaitos finansinių rizikų forumas taps nauja diskusijų ir sprendimų priėmimo erdve Lietuvos bankas (lb.lt)	Bank of Lithuania and the financial sector	The CCFRF serves as a platform for cooperation between the Bank of Lithuania and the financial sector. Its purpose is to help to solve the most pressing issues related to climate risk management. The forum will work through thematic working groups to address various practical issues, share best practices related to climate change financial risk assessment and disclosure, and reduce other barriers to the financial sector's contribution to a greener economy. Currently, there are three working groups on data, carbon footprint and disclosure.	Tomas Garbaravičius, climate@lb.lt
Luxembourg				
① CSSF	Publication d'informations en matière de durabilité des entreprises (Directive CSRD) ; 2022 climate-related	Commission de surveillance du secteur financier (CSSF)	1. Creation of a dedicated CSRD section on the CSSF website. The purpose is to consolidate all relevant information and documents related to the directive in a single location. 2. Publication of the results of a thematic review of issuers' sustainability statements on the eve of the entry into force of the Corporate Social Responsibility Directive (CSRD). 3. Communication to issuers to inform them of the entry into force of the CSRD via enforcement priorities publication. Other initiatives:	compta@cssf.lu enforcement@cssf.lu supaudit@cssf.lu

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	disclosures: Gap analysis ; Enforcement of the 2023 annual reports published by issuers subject to the Transparency Law;		<ol style="list-style-type: none"> 1. Training of auditors on the key aspects of the CSRD directive and the latest European developments concerning assurance opinions. 2. Inventory of issuers subject to CSRD: Questionnaire sent to issuers to formally identify the population falling within the scope of the CSRD (Q2 2024). 	
<p>② Training Modules – DMA (double materiality assessment) & ESRS</p>	<p>https://www.houseoftraining.lu/training/reporting-esg-evaluer-la-performance-extra-financiere-dune-entreprise-dans-le-cadre-de-la-corporate-sustainability-reporting-directive-csrd-lsms-12261</p> <p>https://www.houseoftraining.lu/training/strategie-esg-realiser-une-analyse-de-double-materialite-en-impliquant-les-parties-prenantes-pour-developper-une-strategie-de-durabilite-lsms-12557</p>	House of Training and House of Sustainability	<p>As part of the Luxembourg Sustainability Management Series training program, we have 2 sessions that provide introductions to sub-areas of CSRD.</p> <ol style="list-style-type: none"> 1. Double Materiality Assessment 2. Focus on ESRS 	House of Sustainability sustainability@cc.lu
<p>③ Workshop CSRD on maturity and needs</p>		House of Sustainability	Following a survey of 30 companies, we are planning a closed workshop for these companies to better understand their support needs and offer further programs based on this (training, exchange with other companies, Q&A sessions, etc.).	House of Sustainability sustainability@cc.lu
<p>④ 2 Information Sessions on CSRD requirements (past initiative)</p>		House of Sustainability; CNC; INDR; Deloitte	<ol style="list-style-type: none"> 1. Presentation of the Directive (CNC) 2. ESRS (Deloitte) 	House of Sustainability sustainability@cc.lu
<p>⑤ Info page on CSRD on the website (future initiative)</p>	www.sustainability.lu	House of Sustainability	Provide an information page on CSRD on our website where companies can find relevant information.	House of Sustainability sustainability@cc.lu
<p>⑥ Training on VSME – the voluntary reporting standards</p>	https://www.houseoftraining.lu/training	House of Training and House of Sustainability	A "Simplified Reporting for SMEs" training course has been developed in order to guide, equip and train SMEs to produce their simplified sustainable development report, using the	House of Sustainability

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for SMEs	ng/reporting-simplifie-de-developpement-durable-pour-les-pmes-norme-vsme-12866		VSME standards (developed by EFRAG*), recognised by economic counterparts in Europe.	sustainability@cc.lu
⑦ Starter Kit RSE	https://www.house-of-sustainability.lu/aides-financieres/starter-kit-rse	House of Sustainability, INDR and Ministry of the Economy	A support program which helps SMEs to work on a sustainability strategy and to prepare the collection of information which they are asked for by stakeholders due to the trickle-down effect in the context of CSRD.	House of Sustainability sustainability@cc.lu
⑧ Support for companies with regard to subsidy programs for sustainable investments	https://www.house-of-sustainability.lu/aides-financieres/starter-kit-rse	Aides Financières: House of Sustainability	The house of sustainability supports companies in the implementation of climate protection measures as well as for environmental studies which enable them to collect information that they can then communicate within the framework of CSRD.	House of Sustainability sustainability@cc.lu
⑨ Training CSRD	www.cdm.lu	Chambre des Métiers	Training for SME's of the skilled craft sector regarding CSRD legislation (start in Q3 2024).	Elisa.mendes@cdm.lu
⑩ Ongoing Conferences on CSRD topics	www.cdm.lu	Chambre des Métiers	Organization of conferences regarding CSRD legislation (ongoing).	Elisa.mendes@cdm.lu
⑪ ESR LABEL Alignment with ESRS	https://esr.lu/ (not published yet)	INDR	The INDR label framework contains 129 themes spread over the E, S and G pillars. The objective of this initiative is to provide alignment with the requirements of the CSRD and the label themes. The ESRS and INDR repository mapping is done, we are currently working on the required requirements.	LIDIA RAHAL Lidia.rahal@indr.lu
⑫ Impact Materiality Assessment	https://esr.lu/	INDR	In order to help companies in their dual materiality exercise, the INDR has developed a unique tool allowing the carrying out of an impact materiality analysis and the generation of a matrix, as a first step towards dual materiality.	LIDIA RAHAL Lidia.rahal@indr.lu
⑬ Creation of a contact group within the Luxembourg Accounting Standards Board (CNC Luxembourg) dedicated to CSRD and ESRS.	https://www.cnc.lu/la-cnc/organes/groupes-de-travail/gc-1-normes-de-durabilite	CNC Luxembourg	CNC Luxembourg as a member of the Sustainability Reporting pillar of EFRAG communicates – in a systematic manner - public information on the CSRD and the ESRS to a wide range of Governmental, public-sector and private for-profit and non-for-profit organisations interested in CSRD and ESRS.	CNC Luxembourg cnc@mj.etat.lu
⑭ Sharing news and updates on CSRD & ESRS	https://www.cnc.lu/actualites	CNC Luxembourg	CNC Luxembourg as a member of the Sustainability Reporting pillar of EFRAG communicates – in a systematic manner - public information to any stakeholders consulting its website.	CNC Luxembourg cnc@mj.etat.lu
Netherlands				
① CSRD information	Webinars over de CSRD SER CSRD and ESRS Questions and answers (ser.nl)	Social and Economic Council of the Netherlands	SER developed webinars about the CSRD and published a Q&A document (in English and Dutch) about the CSRD which it regularly updates. Also exploring the development of additional webinars, communication, walk-in consultation moments and a pilot to enhance sectoral cooperation.	Fleur Meerman f.meerman@ser.nl
② Exploring CSRD support		Ministry of Economic Affairs and Climate Policy Social and Economic Council of the Netherlands	Exploring how to support companies to implement CSRD and ESRS in their daily business practice.	Margje de Mik s.m.demik@minez.k.nl

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		VNO-NCW MKB NL		