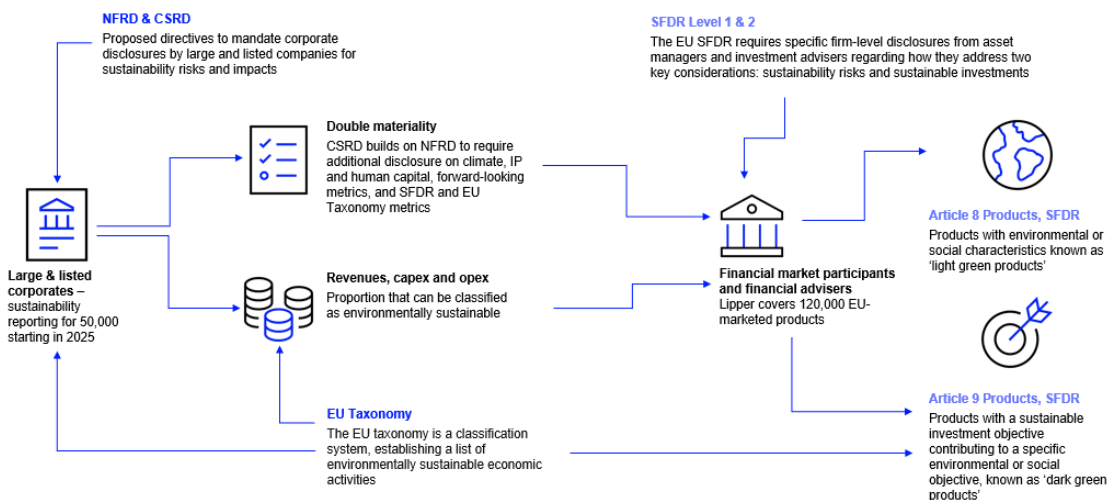


# LSEG CSRD Data Solutions

## CSRD and the EU Sustainable Finance Ecosystem

The European Union (EU) is a global leader in sustainable finance, having developed a comprehensive regulatory framework aimed at steering capital towards activities that support the transition to a low-carbon, sustainable economy. Instruments such as the EU Taxonomy, the Corporate Sustainability Reporting Directive (CSRD), and the Sustainable Finance Disclosure Regulation (SFDR) are central to this effort, setting guidelines for companies and investors on how to measure and report sustainability performance.



The EU Corporate Sustainability Reporting Directive (CSRD) is a European Union directive aimed at enhancing and standardizing sustainability reporting of companies across the EU and beyond. It requires large companies (public and private) and all listed small and medium-sized enterprises (SMEs) on regulated markets, to disclose comprehensive information on their environmental, social, and governance (ESG) impacts by incorporating the so-called Double Materiality Assessment (DMA).

### ESRS – The Reporting Guidelines

The European Sustainability Reporting Standards (ESRS) are the standards that structure the disclosures required by companies falling in scope of CSRD.

**Purpose:** Provides detailed guidelines and standards for sustainability reporting as stipulated by CSRD requiring companies to identify and report on both financial and impact material ESG topics

**Scope:** Applies to all companies under CSRD, covering detailed ESG reporting standards. Introduced incrementally from 2025, the CSRD sets a standardized framework for sustainability reporting that will apply to more than 50,000 companies of which at least 10,000 are non-EU companies, according to [LSEG analysis](#).

**Components:** Include General Disclosures, Minimum Disclosure Requirements, (E1) Climate Change, (E2) Pollution, (E3) Water & Marine Resources, (E4) Biodiversity and Ecosystems, (E5) Resource Use and Circular Economy, (S1) Workforce, (S2) Workers in Value Chain, (S3) Affected Communities, (S4) Consumers & End Users and (G1) Business Conduct

**Requirements:** Specifies metrics and methodologies for comprehensive ESG reporting, ensuring all aspects are covered

**Format:** PDF and machine readable XBRL

### Who is impacted and when?

CSRD has a specific timeline for companies to comply with the sustainability disclosure requirements based on their size, geography and classification.



**[LSEG: a leading provider of sustainability data and analytics](#)**

At LSEG Data & Analytics, we have been building market-leading sustainable finance and investment data-powered solutions and products for more than 20 years – enabling our customers to achieve their sustainability objectives.

We stay abreast of international and regional sustainable finance regulations and standards, that will help you navigate a fast-moving regulatory landscape. Our customers can access the data they need, how and when they need it, through LSEG Workspace and other LSEG and third-party platforms and feeds. [Learn more about LSEG Sustainable finance and investment solutions >](#)

**[LSEG CSRD and expanding ESG data solution](#)**

LSEG standardized ESG data uses uniform definitions and standardized statement organization to give clients that competitive edge when it comes to global insights and analysis. It addresses the complexity and inconsistencies of ESG data definitions and presentations. Through mapping ESRS data to LSEG ESG data model and data normalization, we provide clients with one of the richest and most comprehensive standardized ESG data sets in the industry.

From the existing ESG data set which spans across 800+ data points, across all reporting standards and with history back to 2002, LSEG have mapped more than 35% of the 1100+ datapoints recommended under the ESRS guidelines. We are helping Financial Services companies prepare for disclosure with dry-run analysis.

As we look towards 2025, we are accelerating the expansion of our data solutions and processes:

- Offering new CSRD service: CSRD reported data is modelled in a stand-alone ESRS statement preserving the original reporting tags, units and values.
- All ESRS, qualitative and quantitative data points are stored together with traceability back to the original source documents ensuring full transparency of the data.
- Launching XBRL parser to process the machine readable ESRS report at scale within hours of publication.
- Developing an enhanced standardized ESG data set including new data points collected from narrative ESRS.

Truly comprehensive and traceable sustainability reporting under the CSRD framework will provide LSEG clients with the option of using the raw as-reported or the standardized versions of ESRS reported data.

<p><b>Key Features:</b></p> <ul style="list-style-type: none"> <li>▪ Transparency &amp; traceability</li> <li>▪ Quantitative, semi-narrative and narrative disclosures</li> <li>▪ Full coverage of the 1,100+ ESRS measures</li> <li>▪ Additional standardized ESG data points extracted from narrative ESRS</li> <li>▪ Timeliness: XBRL parser making data available to clients within days</li> <li>▪ Superior data quality enabled through hundreds of system-built checks</li> <li>▪ Full integration of ESRS data on Workspace to allow for research, portfolio and peer analysis</li> </ul>	<p><b>Customer Use Cases:</b></p> <ul style="list-style-type: none"> <li>▪ Regulatory reporting/compliance across ESRS, SFDR, EU Taxonomy, Pillar 3, EU BMR Climate Benchmarks and others</li> <li>▪ Risk Assessment and mitigation – investors use CSRD and ESG data to manage better mid- to long-term risks across their investment portfolios</li> <li>▪ Sustainable investment strategies and financial product development</li> <li>▪ Equity research across companies, portfolios and markets</li> <li>▪ Engagement - investors use CSRD and ESG robust data for a broad engagement strategy or for individual corporate engagements</li> </ul>
---	--

<ul style="list-style-type: none"><li>▪ Comparability with existing and evolving frameworks like TCFD, TNFD, ISSB, GRI and others</li><li>▪ Enhanced standardized ESG data set with history going back to FY2002</li></ul>	<ul style="list-style-type: none"><li>▪ CSR supervision</li></ul>
--	---

### LSEG CSR Data Delivery

Starting in 2025, reported ESRS data and enhanced standardized ESG data for ESRS will be delivered to LSEG clients through LSEG Data & Analytics strategic delivery channels:

- Desktop: LSEG Workspace
- Data & Feeds: LSEG Data Platform, Quantitative Analytics, DataStream Data Loader & API
- Third-party marketplaces: Snowflake, WRDS, Microsoft Fabric

For further information and support, please visit our website <https://www.lseg.com/en/data-analytics>

Already a customer? Get in touch through [MyAccount](#)

© LSEG 2023. All rights reserved.

London Stock Exchange Group plc and its Group companies ("LSEG") do not guarantee that any information contained in this document is and will remain accurate or that use of the information will ensure correct and faultless operation of the relevant service or equipment. LSEG, its agents and employees, accepts no liability for any loss or damage resulting from reliance on the information contained in this document. This document contains information proprietary to LSEG and may not be reproduced, disclosed, or used in whole or part without the express written permission of LSEG. Any software, including but not limited to, the code, screen, structure, sequence, and organization thereof, and documentation are protected by national copyright laws and international treaty provisions. This document is subject to U.S. and other national export regulations. Nothing in this document is intended, nor does it, alter the legal obligations, responsibilities or relationship between yourself and LSEG as set out in the contract existing between us.

