CSRD
ORGANIZE THE DATA FLOW

Corporate Sustainability Reporting Directive

14 March 2025

AgGateway

CSRD, what it is about

1) This presentation is about the first steps for addressing data sharing in agricultural production chains, to support CSRD in Europe.

2) The Corporate Sustainability Reporting Directive (CSRD) sets the standard by which nearly 50,000 EU companies will have to report their climate and environmental impact. CSRD is issued by the European Commission and requires companies to include in their Annual Report an extra paragraph concerning the realization of their goals to reduce Greenhouse Gas Emission and to improve sustainable production.

3) The CSRD will require company sustainability data to be submitted in a standardized digital format.

4) To be able to calculate the required key figures and key performance indicators, companies require data from upstream production chain partners.

5) The required data mainly concerns the input used to create addended value by the previous production chain partner.

6) The CSRD required input data is handed over downstream by each of the production chain partner to the next one.

European Commission

EN

Search

Business, Economy, Euro

Finance

| Home | Regulation, Supervision ⌄ | Financial markets ⌄ | Banking & insurance ⌄ | Sustainable finance ⌄ | Digital finance ⌄ | Consumer finance ⌄ | Financial crime ⌄ | EU & worldwide ⌄ |

PROPOSAL FOR A DIRECTIVE

Commission simplifies rules on sustainability and EU investments, delivering over €6 billion in administrative relief
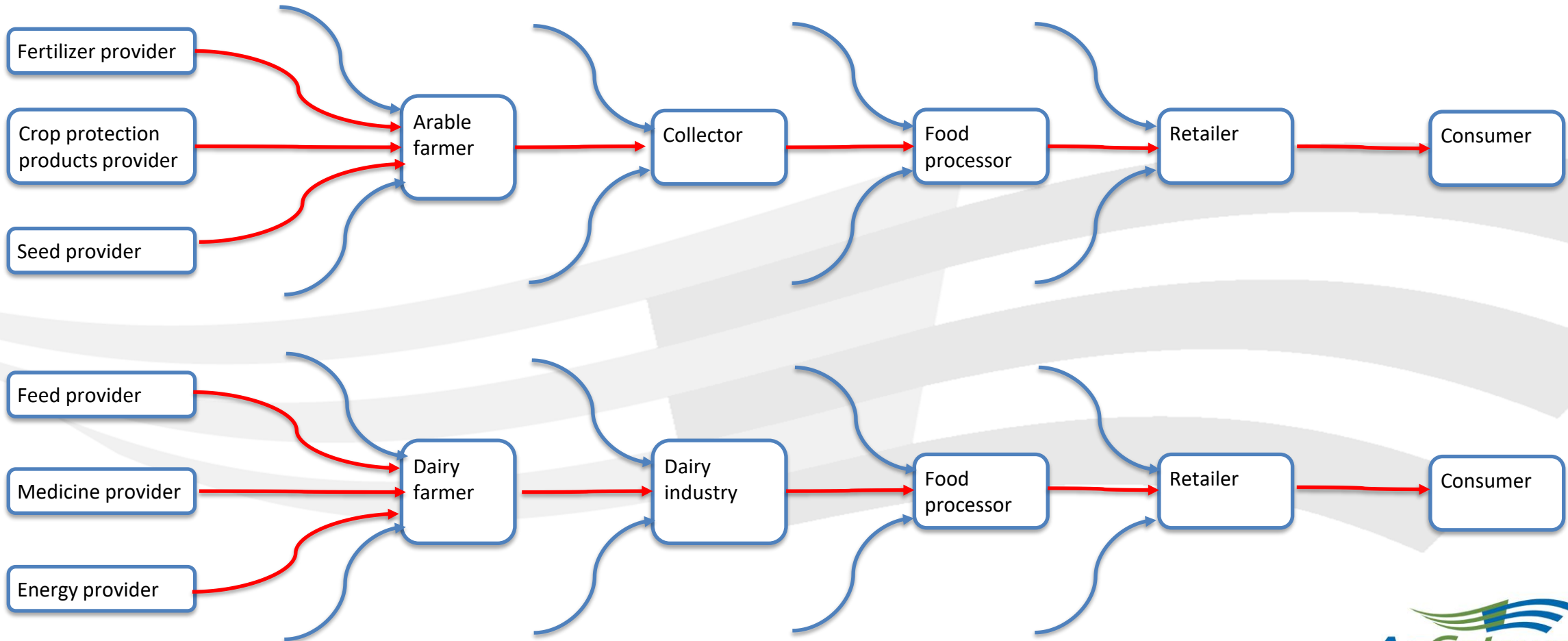
PAGE CONTENTS   Details

https://ec.europa.eu/commission/presscorner/detail/en/ip_25_614

CSRD, agricultural production chains

Examples of agricultural production chains:

CSRD, assumptions

1) Each next link in the production chain requires data from the previous link to calculate its CSRD key figures and key performance indicators.

2) This CSRD data set that needs to be handed over like a product passport to the next link, differs per type of production chain partner and its position in the production chain.

   - for an animal feed provider the CSRD dataset will differ compared to a provider of crop protection products.
   - for the farmer the CSRD dataset will differ compared to a food processor.
   - for the cereals production chain this differ compared to a dairy production chain.
   - etc.

3) There is a need to agree on standard minimal viable data sets that need to be handed over downstream, between the different types of actors in the production chain.

4) These standard CSRD datasets should be specified for the most important agricultural production chains, starting with cereals, sugar beet, potato, dairy, meat.

CSRD, objectives

1) Agree on minimal viable CSRD data sets that are required by each of the types of parties in the production chain. For example, for the cereals production chain:
   - fertilizer provider to Farmer: CO2 footprint per kg fertilizer.
   - seed provider to Farmer: CO2 footprint per kg seed.
   - collector to food-processor: CO2 footprint per kg cereal.
   - etc, etc.

2) Agree on the meta data as part of the CSRD data sets:
   - identifiers involved parties (production chain partners, provides, sellers, buyers, etc.).
   - delivered quantities.
   - identifiers (units, items, batches) of inputs and produce.
   - etc, etc.

3) Agree on how the inbound data sets needs to be aggregated to the outbound data set that needs to be handed over to the next link in the production chain.

CSRD, relevant initiatives

- EFRAG

  Agriculture, farming and fishing