



#EUCircularTalks

EU circular economy policies' role
in reducing carbon emissions.

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European
Circular Economy
Stakeholder Platform

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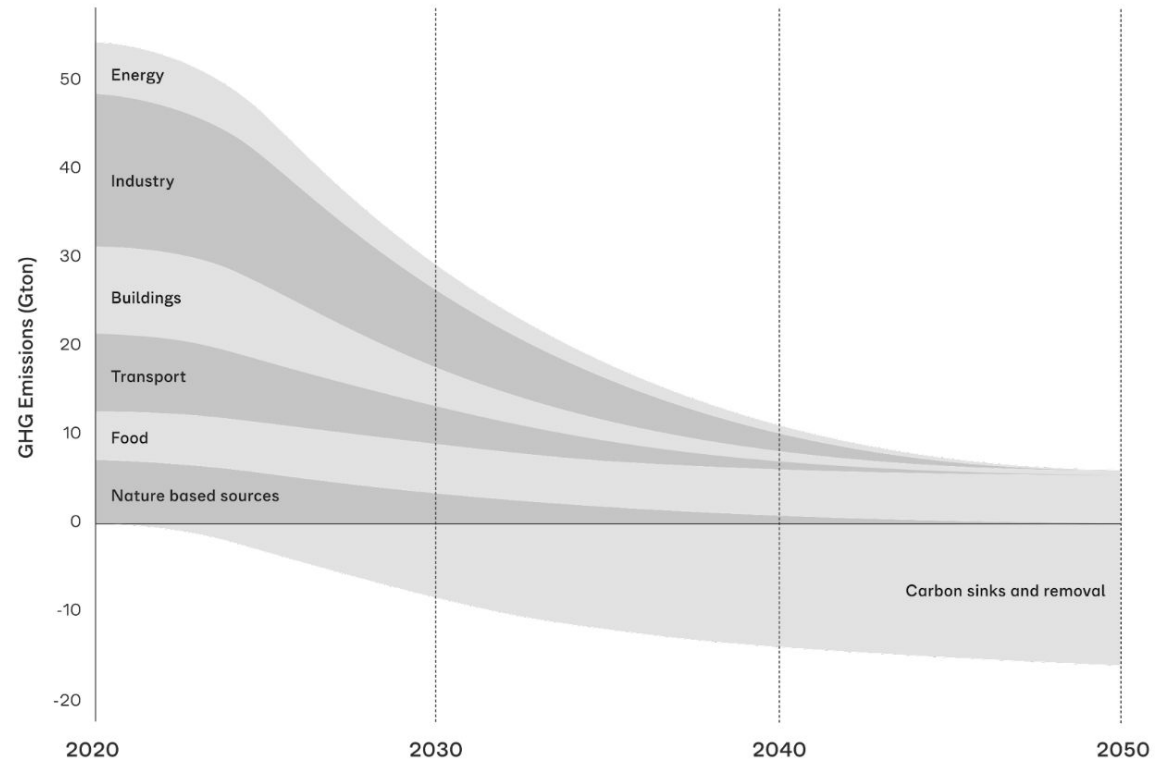
The current & future landscape of
carbon reporting legislation

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We need exponential action to reach net-zero emissions.



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A systemic movement across all geographies

Legislative pressure for more complete carbon disclosure is increasing.



Mandatory reporting for companies as small as 250 employees



Increasing requirements to report on all three scopes of emissions



More transparency & comparability of carbon-related risks expected



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European Union

CSRD

2

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Corporate Sustainability Reporting Directive (CSRD)

- For ~50,000 EU companies CSRD-aligned reports **will be due by Jan 1, 2024**
- **Disclose the risks businesses face from a changing climate** and the impacts they may cause to the climate and to society
- Report **scope 1, 2, and 3 emissions**

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Further important frameworks

Streamlined Energy and Carbon Reporting (SECR, UK)

- Mandatory scope 1 and 2 disclosures, encourages scope 3

Task Force on Climate-related Financial Disclosures (TCFD, UK)

- Mandatory scope 3 disclosures if emissions are material

The U.S. Securities and Exchange Commission (SEC, US) proposal

- Mandatory scope 3 disclosures if material or if targets are set

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What does **the future** hold?

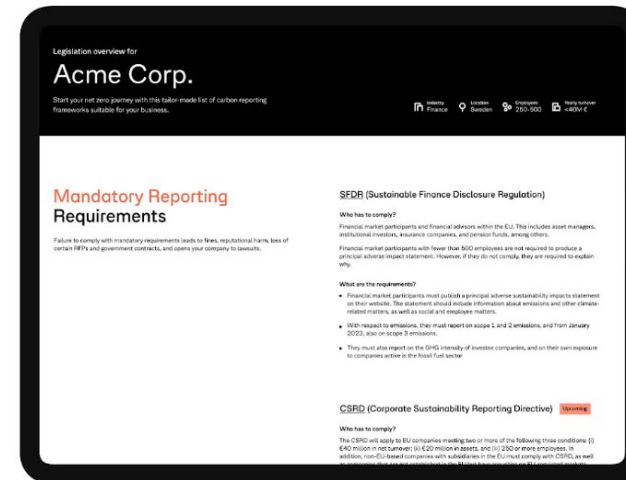
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Introducing the Carbon Legislation Tracker

- Mandatory reporting requirements
- Voluntary reporting frameworks
- Industry-specific guidelines, and
- Consumer trends



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