Europe's sustainability landscape is changing faster than many companies realise — and the summer of 2026 brought major shifts across the EU.

New EU rules, revised ESRS standards, investor expectations and market practices are reshaping how companies are evaluated, financed and selected as partners — whether or not they fall under CSRD.

Your customers, investors and business partners are already operating in an ESRS world.

This briefing gives you

- a clear, decision-ready overview of what changed in 2026 and during summer,
- why ESRS is becoming the common language of European business,
- and what your company needs to do now to stay competitive, credible and finance-ready —
- while avoiding compliance gaps, financing friction and reputational risk.

News

- **CSRD and Omnibus I – what applies to your company today?**
- New EU Oversight of ESG Ratings – what it means for CSR Communication and ESRS Reporting (July 2026)
- Public consultation on ESRS-40a for non-EU undertakings with significant EU market activity (July 2026)
- The European Commission has adopted the revised simplified ESRS (July 2026)
- Summary of the EFRAG State of Play 2026 Report (July 2026)
- The EU is tightening the rules on green claims (June 2026)
- ESMA, EU's financial markets regulator and supervisor, published its Report on 2025 Corporate reporting enforcement and regulatory activities (May 2026)
- SFDR 2.0 reform (May 2026)
- ECB Warns: Banks Still Underestimate Climate & Nature Related Risks (May 2026)
- The world's biggest individual investor is effectively redefining financial materiality (March 2026)
- The ESRS standards are built for a digital audit and ESG rating era
- Why ESRS is a good choice even if your company is no longer CSRD-in-scope
- Why Cleerit is the right solution for the new ESRS, ESG rating and AI-audit era

EXECUTIVE SUMMARY

Summer 2026 marked a decisive shift in Europe's sustainability and financial transparency landscape.

A series of regulatory updates — revised ESRS standards, new ESG rating supervision, SFDR 2.0, stricter green-claims rules, and heightened expectations from banks and major investors — are reshaping how companies are evaluated, financed and selected as partners.

Whether or not a company remains in CSRD scope, the market has already moved:

customers, investors, lenders and rating agencies now operate in an ESRS-structured environment.

CSRD and ESRS have been recalibrated.
The Stop-the-Clock Directive delays reporting for 2nd-wave companies to FY2027, while Omnibus I removes ~80% of previously in-scope companies by raising thresholds. At the same time, the European Commission has adopted simplified ESRS that cuts mandatory datapoints by 61%, strengthens interoperability with ISSB, CSDDD and the EU Taxonomy, and reduces reporting costs. First wave reporters will already be on their fourth ESRS cycle, making early preparation essential for incoming companies.

ESRS is now built for digital audits and supervised ESG ratings.
ESRS 1 §104 requires machine-readable, structured, datapoint-level disclosures. AI-driven audits and ESMA-supervised ESG rating providers will systematically detect gaps, inconsistencies and unsupported claims. ESRS reporting is no longer narrative communication — it is regulated, evidence-based corporate reporting that must align with financial statements.

ESG ratings are entering a new supervisory regime.
From November 2026, companies may only reference ESG ratings from providers listed in ESMA's Article 14 register. ESRS disclosures will be cross-checked against rating methodologies, increasing expectations for completeness, traceability and governance. Weak disclosures will directly affect rating outcomes.

Transparency expectations are expanding globally.
The EU's new ESRS-40a standard will require ~1,200 large non-EU groups with significant EU turnover to publish ESRS-aligned impact disclosures from FY2028. ESRS is becoming the universal language of sustainability reporting for companies operating in the EU market.

Enforcement is tightening.
ESMA's 2025 enforcement cycle shows that generic materiality language, inconsistent terminology, weak connectivity and unclear Taxonomy KPIs will no longer be tolerated. Sustainability reporting is now treated with the same rigor as financial reporting.

Greenwashing rules are becoming stricter.
The Empowering Consumers Directive bans misleading environmental claims and requires companies to substantiate all sustainability-related statements with evidence consistent with ESRS disclosures. Marketing, product, legal and finance teams must work from the same verified data.

Financial institutions are raising expectations.
SFDR 2.0 becomes a downstream user of ESRS data, replacing open-ended ESG claims with structured product categories. Banks and insurers demand more granular risk data, credible transition plans and nature-related information. The ECB warns that climate and nature risks are still underestimated and will increasingly influence financing conditions.

Investors are redefining financial materiality.
NBIM — the world's largest individual investor — has declared nature a financial issue and set governance expectations that are rapidly becoming a global benchmark. Boards are expected to oversee impacts, dependencies, risks and opportunities with the same rigor as any financially material topic.

ESRS is becoming the default framework for competitiveness.
Even companies no longer in CSRD scope face rising expectations from customers, supply chains, banks and investors. ESRS alignment strengthens credibility, reduces financing friction, supports tender competitiveness, improves governance and prepares companies for future regulatory extensions.

The SaaS solution Cleerit provides the architecture needed for this new era.

Cleerit operationalises ESRS end-to-end — datapoint-level completeness, IRO-PATM linkages, GDR tagging, metrics library, audit-ready traceability, and interoperability with ISSB, EU Taxonomy, CSDDD and SFDR 2.0.

The solution delivers structured governance, reliable data flows and machine-readable reporting aligned with ESRS 1 §104.

Cleerit helps organisations move beyond reporting to build resilience, strategic clarity and long-term value creation.

The direction of travel is clear:

Europe is converging toward a single, interoperable, evidence-based reporting system where sustainability and financial information are connected, machine-readable and audit-ready.

Companies that act now will be ready for FY2027.

Companies that wait will face years of catch-up.

CSRD and Omnibus I – what applies to your company today?

Timeline

The 'Stop-the-Clock' directive (17 April 2025) amended the CSRD (EU 2022/2464) timeline. It postponed by two years sustainability reporting obligations for 2nd wave companies that were initially supposed to report on FY 2025. New CSRD application date for 2nd wave companies: FY 2027.

https://eur-lex.europa.eu/eli/dir/2025/794/oj/eng

Scope

The Omnibus I Directive (EU 2026/470) entered into force on 18 March 2026. It modifies the scope of the CSRD removing roughly 80% of previously in-scope companies from mandatory reporting (new thresholds > 1000 employees AND > €450 million in turnover).

https://eur-lex.europa.eu/eli/dir/2026/470/oj/eng

These new thresholds will apply in France after their transposition into French law, (DDADUE-type bill expected no later than 19 March 2027).

More about the transposition of the CSRD amendments in Sweden (SOU 2026:27) here:

https://cleeritesg.com/index.php/2026/04/23/svenska-utredning-om-genomforandet-av-andringarna-i-csrd-sou-202627/

Simplification

On 3 July 2026, the European Commission adopted the revised and simplified ESRS – with mandatory application from FY 2027 for all and optional early adoption for FY 2026 for 1st wave companies.

https://ec.europa.eu/finance/docs/level-2-measures/csrd-delegated-act-2026-5010-annex_en.pdf

SUMMER NEWS

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New EU Oversight of ESG Ratings – what it means for CSR Communication and ESRS Reporting

July 2026

The new ESG Ratings Regulation (EU 2024/3005) is in force since 2 July 2026 and places all ESG rating providers under direct ESMA supervision.

The objective is to address long-standing issues of opacity, inconsistent methodologies, unsolicited ratings, and low reliability.

Between July and November 2026, companies may reference ESG ratings only from providers that have notified ESMA.

From 2 November 2026, ratings may be used exclusively from providers listed in ESMA's Article 14 public register.

This creates a new compliance checkpoint: companies must verify provider status before publishing sustainability or investor-facing information.

The link to ESRS is direct: ESRS disclosures feed ESG ratings, and ESG ratings shape how ESRS information is interpreted externally. Therefore the regulation also raises expectations for ESRS reporting quality.

Sustainability statements must be complete, traceable and audit-ready, as supervised rating providers will increasingly cross-check ESRS disclosures against their own methodologies.

Strong governance around sustainability data — clear sources, controls, and responsibilities — becomes essential.

The EU's broader greenwashing crackdown reinforces this trend. The Empowering Consumers Directive bans generic environmental claims without proof, and ESMA warns that ESG "credentials" (labels, awards, ratings, certificates) must be substantiated and consistent with ESRS disclosures.

What this means

This supervisory regime directly links ESG ratings to ESRS discipline.

Companies will need:

- ESRS-aligned, machine-readable sustainability statements
- Strong governance and controls for data accuracy and precision
- Consistency between ESRS disclosures and any ESG ratings referenced
- Publication workflows that include checking the ESMA register

With early reporters already on their fourth ESRS cycle, companies preparing for FY2027 should act now to avoid falling behind in both ESRS readiness and ESG rating credibility.

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https://cleeritesg.com/index.php/2026/08/14/new-eu-oversight-of-esg-ratings-implications-for-csr-communication-and-esrs-reporting/

EFRAG
sustainability reporting

Exposure Draft

Public consultation on ESRS-40a for non-EU undertakings with significant EU market activity

July 2026

The EU has launched a 100-day public consultation on ESRS-40a, the new sustainability reporting standard for large non-EU groups with significant EU turnover (>€450M EU turnover and at least one EU subsidiary or branch with >€200M EU turnover).

ESRS-40a requires non-EU parent companies to disclose their material impacts on people and the environment, aligning with Article 40a of the CSRD.

Around 1,200 companies are expected to fall in scope, including 350–450 US groups and 150–200 UK groups.

The standard is impact-only, as mandated by CSRD: disclosures on risks, opportunities, financial effects and resilience are removed (covered by IFRS S1/S2).

But companies must report across 12 ESRS-aligned standards covering strategy, governance, policies, targets, due diligence, impacts, actions and metrics.

Groups may choose between global, mixed (EU and Global) or full ESRS reporting perimeters.

First reporting year is FY 2028, with publication in 2029.

What this means

ESRS is becoming the universal language.

ESRS-40a will significantly increase transparency expectations for non-EU groups operating in the EU.

The aim is to ensure that there is a level playing field for undertakings operating in the EU market, as well as to ensure transparency on impacts on people and the environment of non-EU undertakings with relevant EU activities.

Non-EU groups will need robust global and EU-related impact data, credible due-diligence systems, and transparency if targets are not aligned with 1.5°C.

Early preparation is essential:
weak or incomplete disclosures will create compliance risk, operational burden and potential market disadvantages once reporting becomes mandatory.

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https://cleeritesg.com/index.php/2026/08/17/public-consultation-on-esrs-40a-for-non-eu-undertakings-with-significant-eu-market-activity/

July 2026

The European Commission has adopted the revised simplified ESRS

On 3 July 2026, the European Commission adopted the revised ESRS, the most significant update since CSRD entered into force.

The new Delegated Act cuts mandatory datapoints by 61%, strengthens interoperability with ISSB, CSDDD and the EU Taxonomy, offers new reliefs and phase-ins, and clarifies materiality rules.

EFRAG estimates average reporting cost reductions of 34%.

1st wave companies can adopt revised ESRS early in FY2026, with mandatory application from FY2027.

Despite simplification, core requirements remain: double materiality, IROs, policies, actions, targets and climate transition plans with transparency if not aligned with 1.5°C.

The revised ESRS will apply fully once the scrutiny period of 2 months is over (it can potentially be prolonged by a further 2 months).

During the scrutiny period the EU Parliament and Council cannot rewrite the ESRS, nor request specific changes to individual datapoints or standards, and they cannot reopen technical negotiations with EFRAG.

Their only formal power is to object or not to object. If the revised ESRS are blocked (unlikely), companies will have to continue using the 2023 ESRS Set 1.

What this means

The revised ESRS marks a turning point:

reporting becomes more proportionate, globally aligned and easier to operationalize.

Companies that use updated templates, data models, governance and controls now will produce shorter, clearer, more decision-useful sustainability reports — with lower cost and less administrative burden.

If your first ESRS report is due for FY2027, remember that 1st wave reporters will already be on their fourth cycle.

Practice makes perfect. Starting preparation now is essential to avoid falling behind.

READ +

https://cleeritesg.com/index.php/2026/07/03/today-the-european-commission-adopted-the-revised-esrs/

Summary of the EFRAG State of Play 2026 Report

July 2026

EFRAG released a second State of Play report where they analysed 905 assured FY2025 sustainability statements.

The report offers the most comprehensive view yet of how companies are applying ESRS in their second CSRD reporting year.

The overall trend is continuity with refinement: ESRS reporting is becoming more consistent, more evidence-based and more anchored in structured methodologies.

The next frontier is strengthening the link between materiality, measurable targets and strategic decision-making.

- Companies disclose on average ~30 IROs, mostly in E1 and S1; Spain leads with 44, Italy 40, France 35 and Sweden 24.
- Only 50% of material topics have measurable targets; 63% link sustainability to executive remuneration, revealing a gap between declared materiality and strategic commitment.
- Climate Transition Plans increased from 55% to 69%; 57% disclose 1.5°C-aligned targets.
- Social disclosures remain strong: gender pay gap averages 14.3%, discrimination and human-rights incident reporting reaches 85% and 93% respectively.
- Governance progress is uneven: 81% reference supplier ESG criteria, but operational integration remains limited; SME payment terms are disclosed by only 7% of companies.

What this means

ESRS reporting is no longer about compliance only — it is becoming a strategic, data-driven discipline that shapes investor expectations, governance practices and long-term decision-making.

Companies starting with FY2027 will need to catch up quickly:

robust DMA, credible targets and well-documented IROs and action plans are becoming the norm.

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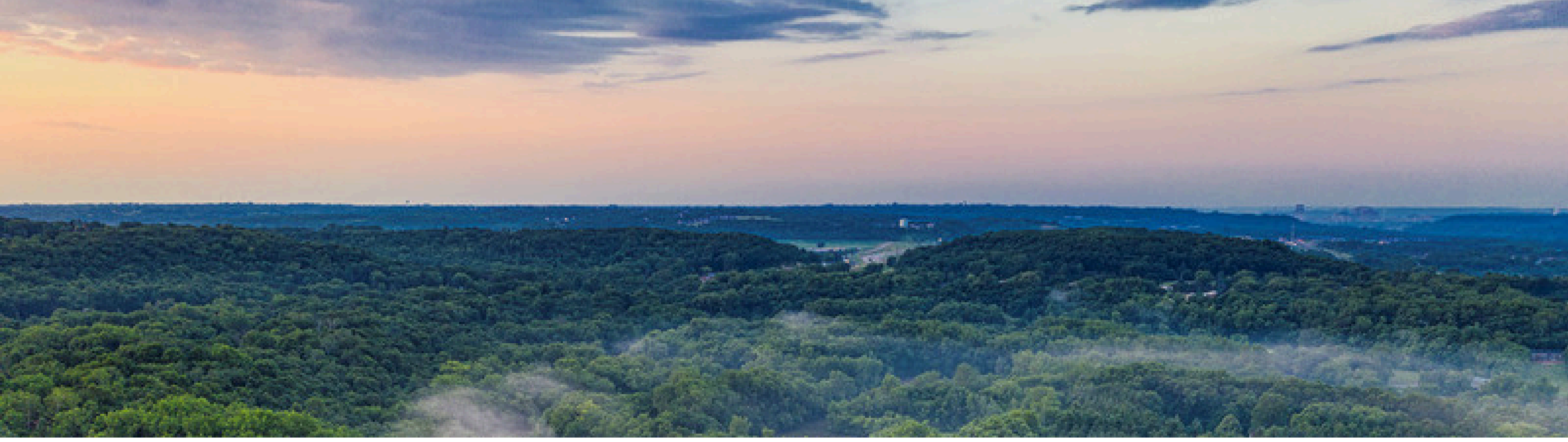
https://cleeritesg.com/index.php/2026/07/01/summary-of-the-efrag-state-of-play-2026-report/



The EU is tightening the rules on green claims

June 2026

Enforcement of the Empowering Consumers Directive (EU) 2024/825 begins on September 27.

The directive

- bans misleading environmental and social claims,
- prohibits offset-based “climate neutral” claims,
- regulates sustainability labels and
- requires clear information on durability, reparability and software updates.

It also targets early obsolescence and misleading digital practices.

The Directive and CSRD/ESRS now form a single consistency framework:

a company cannot say to consumers what it cannot prove in its ESRS disclosures.

What this means

By building robust ESRS disclosures, companies create the documentation needed to substantiate consumer-facing claims – reducing legal risk and strengthening trust.

This means marketing, product teams, sustainability, legal and finance must work from the same evidence base.

READ+

https://cleeritesg.com/index.php/2026/06/14/the-eu-is-tightening-the-rules-on-green-claims/

The directive is available in French here:

https://eur-lex.europa.eu/legal-content/FR/TXT/?uri=CELEX:32024L0825

The directive is available in Swedish here:

https://eur-lex.europa.eu/legal-content/SV/TXT/?uri=CELEX:32024L0825

May 2026

ESMA, EU’s financial markets regulator and supervisor, published its Report on 2025 Corporate reporting enforcement and regulatory activities

At the end of 2025, approximately 2,000 issuers’ sustainability statements were within the scope of ESRS-based enforcement in the EEA (Articles 19a and 29a), the Top-3 being: 299 in Sweden, 268 in Germany, 223 in France followed by 142 in Italy.

63% of issuers reported under ESRS following national CSRD transposition and 37% reported voluntarily under ESRS in jurisdictions where NFRD still applied (based on the analyzed sample).

Enforcers continued to focus on improving the quality of sustainability reporting in 2025, in a way that acknowledges the learning curve which issuers are on and the changing regulatory environment during the Omnibus period. Expect less tolerance for shortcomings as ESRS moves into full enforcement.

ESMA’s 2025 enforcement cycle highlights three dominant themes for sustainability reporting:

(1) Materiality disclosures remain overly generic – issuers must demonstrate how they performed double materiality, not merely state that they followed ESRS instructions.

(2) Terminology, referencing and connectivity are insufficient – frequent use of non-ESRS terminology hinders mapping to ESRS topics and obscures the applicable disclosure requirements, inconsistent referencing makes required information difficult to locate and hinders the overall cohesiveness of the sustainability narrative, and missing links to the financial statements makes it difficult to understand how sustainability topics affect financial reporting.

(3) Taxonomy Article 8 disclosures remain inconsistent – particularly the alignment between transition plans and Taxonomy objectives, and incomplete or unclear KPI referencing.

What this means

ESMA is signalling that the grace period is soon to be over.

The 2025 enforcement cycle is essentially a preview of what will no longer be tolerated in 2026.

ESMA’s findings show that sustainability reporting is now treated as regulated, enforceable corporate reporting — not a narrative exercise.

Weak materiality, inconsistent terminology, poor connectivity, and unclear Taxonomy KPIs will increasingly trigger enforcement actions, corrections and reputational consequences.

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https://cleeritesg.com/index.php/2026/05/20/what-esmas-2025-enforcement-cycle-means-for-2026-esrs-report-preparers/

SFDR 2.0 reform

May 2026

The main purpose of EU's Sustainable Finance Disclosure Regulation (SFDR) is to increase transparency about

- how financial market participants integrate sustainability risks into their investment decisions,
- how their investments impact environmental, social and governance (ESG) factors, and
- how financial products address these factors.

Under the SFDR 2.0 reform, this purpose evolves further by introducing a clear, comparable EU-wide categorisation system for ESG products to strengthen investor protection and reduce greenwashing.

SFDR stops being a corporate-reporting regime and becomes a downstream user of CSRD/ESRS data.

Entity-level SFDR disclosures are largely deleted.

SFDR replaces open-ended ESG claims with structured, enforceable financial product categories (Sustainable, Transition, Other ESG), creating a clear EU-wide system to ensure comparability and reduce greenwashing.

What this means

Investors will rely on ESRS data to classify products, justify sustainability claims and avoid greenwashing risks.

Companies with robust ESRS disclosures, credible transition plans, clear risk assessments and reliable metrics and targets will be more investable and face lower financing friction.

Ultimately, companies that strengthen their ESRS reporting will be better positioned for financing, investor trust, and inclusion in sustainable investment products.

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https://cleeritesg.com/index.php/2026/05/18/sfdr-2-0-reform/

May 2026

ECB Warns: Banks still underestimate climate & nature related risks

The ECB's latest review shows that while banks have built basic climate and nature-risk frameworks, major gaps remain. Implementation is uneven, and many banks still fail to cover all material risk drivers and portfolios.

Two areas stand out:

- Physical climate risks – methodologies are still immature, and the non-linear, forward-looking nature of these risks means they are likely underestimated.
- Nature-related risks – most banks have run materiality assessments, but two-thirds haven't turned them into concrete actions. KRIs exist, but often without thresholds that trigger decisions. (KRI = Key Risk Indicator measuring risk exposure)

Notably, one-third of all new good practices focus on nature-related risks – a clear signal of supervisory priorities.

The ECB warns Europe is heading toward a disorderly transition, requiring more granular scenario analysis and stress testing.

With shrinking insurance coverage shrinking and public finances strained, more losses will fall directly on banks' balance sheets, increasing scrutiny on exposed sectors and borrowers.

What this means

Banks will demand more detailed, asset-level data on physical risks, transition plans, nature-related dependencies, and adaptation measures.

Weak or incomplete disclosures will translate into higher financing costs and tighter covenants.

Nature-related risks are entering mainstream credit analysis, and transition plans must be credible, costed, and time-bound — banks are moving from statements to evidence of execution.

The ECB's expectations align closely with ESRS, making ESRS adoption the most efficient way for companies to meet rising data requirements.

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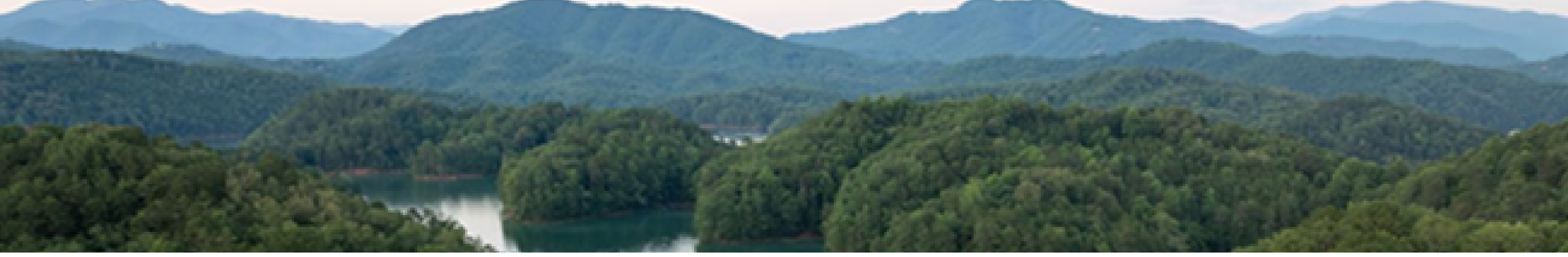
https://cleeritesg.com/index.php/2026/05/19/ecb-warns-banks-still-underestimate-climate-nature-related-risks/



The world's largest individual investor is effectively redefining financial materiality

March 2026

NBIM — the world's largest individual investor, managing Norway's $2 trillion sovereign wealth fund — has published its **Nature Expectations of Companies**, a document that is rapidly becoming a global benchmark for nature-related governance.

NBIM holds stakes in 1.5% of all publicly listed companies worldwide, including 2.3% of all listed European firms, giving its expectations unparalleled influence across markets and sectors.

NBIM makes one message unmistakably clear: nature is now a financial issue, and boards must treat it as such.

NBIM's framework follows a clear governance flow from strategic oversight to implementation and includes policies, time-bound targets, action plans, engagement, and potential divestment for non-compliance

The expectations are grounded in NBIM's view of long-term value creation and sound risk management. They require companies to manage environmental and social matters — including nature impacts, dependencies, risks, and opportunities — with the same rigor as any other financially material topic.

NBIM explicitly states this is not soft guidance; it is "a de facto global standard for nature-related governance".

What this means

NBIM highlights that degradation of land, freshwater, and marine ecosystems already affects company value and will increasingly drive financial risks such as resource scarcity, regulatory action, legal liability, operational restrictions, and reputational damage.

At the same time, shifting consumer expectations and new resource-efficient markets create opportunities for companies prepared to act.

The expectations focus squarely on boards:

- understanding environmental and social consequences of operations
- setting priorities and owning outcomes
- overseeing risks and opportunities
- ensuring reporting of financially material information and broader impacts where appropriate
- guiding and reviewing management's implementation efforts

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https://cleeritesg.com/index.php/2026/03/22/the-worlds-biggest-individual-investor-is-effectively-redefining-financial-materiality/

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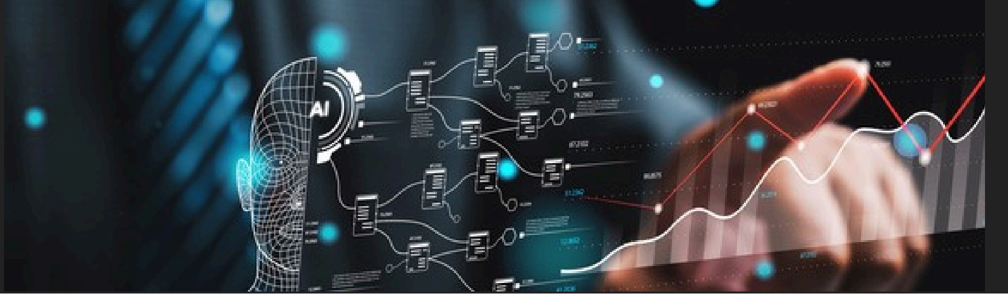

The ESRS standards are built for a digital audit and ESG rating era

ESRS was designed for machine readability — ESRS 1 §104 makes this explicit. This is not optional; it is foundational. Sustainability information must be clearly identifiable, structured, and both human-readable and machine-readable.

In short: your sustainability statement must be ready for end-to-end AI-driven audits and analyses. AI audits require precision, not narrative padding.

They detect gaps, inconsistencies, missing datapoints and unsubstantiated claims instantly. Vague narratives and weak connectivity are surfaced immediately.

This is not just a technology shift; it is a governance shift.

The era of promotional ESG storytelling is over. ESRS demands decision-useful information.

Reporting standards exist to deliver standardized, comparable, verifiable information — and that visibility is exactly how CSRD and transparency drive progress.

Producing credible disclosures requires reading the standards carefully: behind each disclosure requirement sits detailed datapoint requiring specific, complete and reliable information.

ESRS disclosures will feed ESG ratings, and ESG ratings shape how ESRS information is interpreted externally.

The ESGR Regulation governs how ratings are produced and supervised, while ESRS governs how companies disclose their own sustainability information.

Companies should expect their ESRS disclosures to be evaluated against these methodological choices — meaning weaknesses will be identified more systematically and reflected in ratings.

What this means

ESRS now functions as a machine-readable reporting standard. Disclosures must be complete and identified at the datapoint level, internally consistent, and supported by evidence.

This requires structured processes, clear responsibilities and robust sustainability data governance.

ESRS-aligned reporting is no longer optional for credibility: it is the foundation for audit readiness, rating reliability, investor trust and competitive positioning in Europe’s new sustainability landscape.

It is also a financial reporting issue.
ESRS and financial statements must now align. Impacts and dependencies drive risks and opportunities, and these shape financial outcomes.

High-quality ESRS reporting strengthens both sustainability and financial transparency — supporting stronger governance, accelerating internal learning, revealing strategic blind spots and positioning your organisation for the EU’s dual green and digital transition.

www.esg-performance.com

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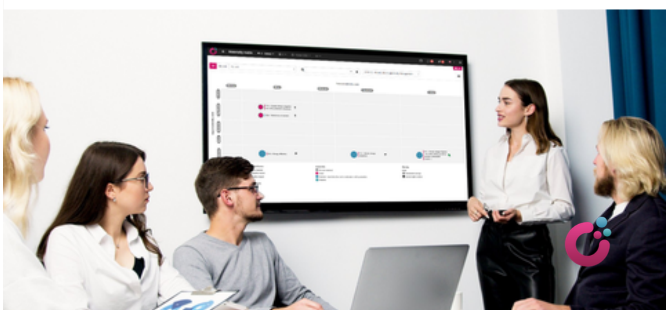

Why ESRS is a good choice even if your company is no longer CSRD-in-scope

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Even if your company does not fall under CSRD, adopting ESRS can be a strategic advantage. Market expectations, competitive pressure and supply-chain requirements increasingly make ESRS the most efficient and future-proof sustainability framework.

Your sector faces high sustainability expectations

If you operate in industries such as manufacturing, real estate, transport or other high-impact sectors, financial institutions, customers, business partners and rating agencies will continue to demand robust sustainability information. ESRS gives you the structure they already expect.

Your competitors are CSRD reporters

Wave 1 and many 2 companies are already on their second or third ESRS cycle. If you compete with them, not adopting ESRS means falling behind in transparency, credibility, and investor readiness.

You have already started your DMA

If you've begun a double materiality assessment, the hardest part is done. ESRS requirements are being phased in gradually, making it easier to build on work already completed without engaging unreasonable time and resources.

You are listed on the stock market

Listed companies face higher scrutiny from investors and analysts. ESRS provides a globally interoperable, decision-useful structure that aligns with ISSB, CSDDD and EU Taxonomy expectations.

Your customers will ask for ESRS-aligned supplier data

Under the simplified ESRS (DP G1.9.a), CSRD-in-scope companies must disclose:

- How ESG performance factors influence supplier selection
- How they engage suppliers to improve ESG performance
- ESG training provided to procurement teams

This means ESRS-aligned supplier information will increasingly become a commercial requirement. If you want to remain competitive in B2B markets, ESRS alignment becomes a practical necessity.

Being ESRS-ready strengthens your position in tenders, procurement processes, and long-term customer relationships.

ESRS is becoming the default language of European capital markets

The Commission highlights that the revised simplified ESRS support "high-quality disclosures" and decision-useful information for investors and financial institutions. Banks, insurers, private equity and asset managers increasingly expect ESRS-structured data — even from companies outside CSRD scope. Being ESRS-ready improves access to financing and reduces friction in due diligence.

ESRS builds internal readiness for future regulation

The Commission signals that ESRS is part of a long-term standardization agenda for sustainability reporting in Europe. Even if you are not in scope today, you may be in scope later due to acquisitions, listing, growth, sector-specific rules, future regulatory extensions. Starting early avoids costly, rushed implementation later.

ESRS improves governance and internal coordination

The revised ESRS emphasize clearer materiality, better controls and more decision-useful information — strengthening internal board oversight and risk management.

ESRS supports customer trust and brand credibility

ESRS-aligned reporting is increasingly seen as the "gold standard" for transparency in Europe. ESRS is no longer just a compliance framework — it is becoming the market standard for credible sustainability information.

Early adoption reduces future risk, strengthens competitiveness and ensures you can meet the expectations of customers, investors and partners who are already operating in an ESRS world.

ESRS prepares you for investor expectations — including long-term value creation

Major investors such as NBIM, BlackRock and European pension funds increasingly expect companies to disclose nature-related impacts, dependencies, risks, and opportunities, as well as credible transition plans.

ESRS provides the governance structure, terminology, and reporting architecture that aligns with these emerging expectations. Early adoption ensures you stay ahead of investor scrutiny and demonstrate long-term value creation and risk management.

Why Cleerit is the right solution for the new ESRS, ESG rating and AI-audit era

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The shift to revised ESRS, supervised ESG ratings and AI-driven audits marks a structural change in how sustainability information is produced, validated and used.

Companies now need precision, structure, traceability and interoperability — not narrative dilution or fragmented spreadsheets and data collection templates. Cleerit is built exactly for this new landscape.

A digital ESRS architecture — end-to-end.

Cleerit operationalises the full ESRS logic, including IRO-PATM linkages, datapoint-level requirements, GDR tagging, compliant metrics and the separation of mandatory vs. supplementary content.

The solution ensures that every disclosure is machine-readable, human-readable and audit-ready, in line with ESRS 1 §104.

Governance and controls that match regulatory expectations.

With ESMA enforcement tightening and ESG ratings now supervised by ESMA, companies need structured processes, clear responsibilities, and verifiable data flows. Cleerit provides guided workflows, built-in controls, and traceability that mirror the discipline of financial reporting — exactly what regulators, banks and rating agencies now expect.

Interoperability and collaboration with proven, research-based methodology.

Cleerit's science-based model connects strategy, execution, finance and ESG. This interoperability ensures that your ESRS disclosures are not only compliant — they are decision-useful for you and your investors, lenders, customers and rating providers.

Cleerit's R&D is recognised for its scientific foundation and methodological rigor. It helps organisations move beyond reporting to build resilience, strategic clarity and long-term value creation.

A faster, safer path to high-quality reporting.

Preparing for FY2027 requires more than templates. It requires a system that reduces complexity, accelerates learning, and eliminates avoidable errors.

Cleerit gives you:

- a structured, both human and machine-readable sustainability statement with clear identifications
- datapoint-level completeness, including GDR requirements and metrics library
- consistent topics, IROs, policies, actions, targets and metrics alignment
- clear IRO management with IRO-to-PATM linkages
- audit-ready documentation and traceability
- protection against narrative dilution and greenwashing risk through guided processes

In short

Cleerit removes the operational burden so your teams can focus on governance, strategy and performance — the areas where ESRS creates real competitive advantage.

Cleerit gives you the structure, clarity and reliability needed to thrive in Europe's new sustainability reporting and ESG rating environment — and to turn compliance into strategic strength.

Ready to build ESRS-aligned governance and reporting that stands up to scrutiny?

Cleerit helps you get there faster — and with confidence.

With a solution to lead and govern — not just comply.

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Cleerit is a Friend of EFRAG – Sustainability Reporting and supports EFRAG's mission in developing European Sustainability Reporting Standards and contributing to the progress of corporate reporting.