All about Green taxonomy and the CSRD

In Europe

GREEN TAXONOMY

Effective since June 2020

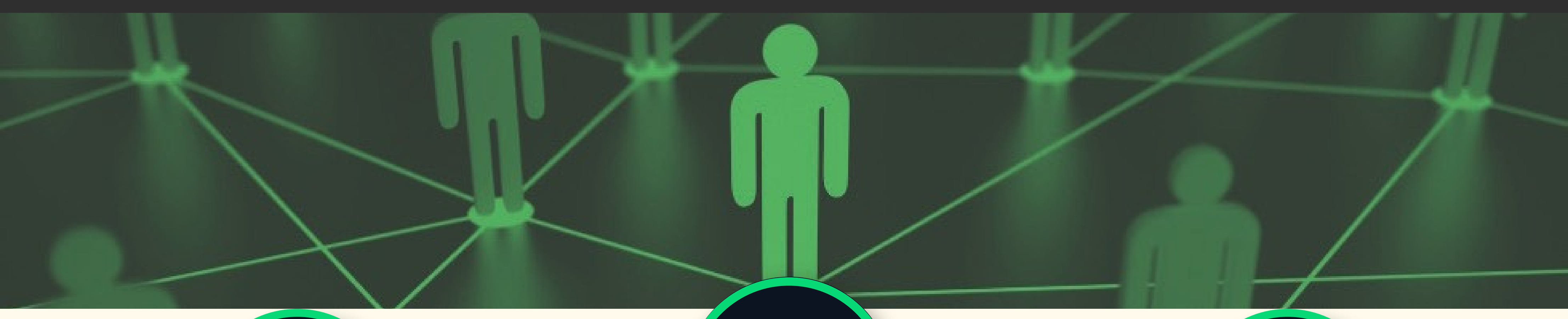
The crucial system for differentiating truly sustainable practices from simple greenwashing.

CSRD

Effective since 2022

Non-financial reporting to support the Green Deal's ambition of achieving carbon neutrality by 2050.

WHO IS CONCERNED?



Publicly traded SMEs
(from 2027)

Excluding micro-enterprises

Non-European companies
(from 2027)

Who meet these criteria:
› €150 M in revenue
With a subsidiary or branch in the EU

Companies › 250 employees
(from 2026)

Who meet one of the these criteria:
› €50 M in revenue
› €25 M in balance

Attention: A "**Stop the Clock**" directive, effective since April 17, 2025, has postponed by two years the publication of sustainability-related disclosures for large companies and listed SMEs.

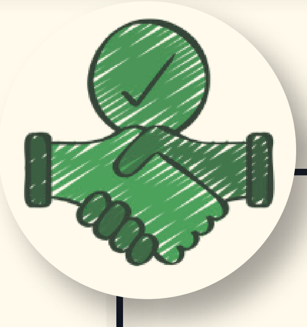
YOUR OBLIGATIONS

CSRD

Annual sustainability reporting that must reflect a company's ESG performance

- **Environmental impacts**
- **Financial impacts**

This reporting must be subject to mandatory verification by an auditor or an independent third-party organization.



Green taxonomy

Compliance with at least one of the six key environmental objectives, without affecting the others.

SANCTIONS AND RESPONSABILITIES

- Financial penalties and reputational risks.
- In France, fines can reach €75,000 and up to 5 years of imprisonment, depending on the nature of the offense.

Leasecom supports you with all your equipment (whether financed by Leasecom or not)

Thanks to its Technical Reconditioning Center

Automated, real-time traceability and reporting solutions.

Calculation of CO2 savings achieved through the reuse or recycling of **different materials.**

To learn more about the laws

Corporate Sustainability Reporting Directive

CSRD

GREEN TAXONOMY

CONTACT US

Leasecom

Chloé MENAGER
Environmental regulations specialist

rse@leasecom.fr