



POLYMER ADDITIVES ACADEMY

by GreenChemicals

25, May 2023 - 06, July 2023
on Thursdays – from 09.30 am to 04.30 pm



Krauss Maffei

Pioneering Plastics

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2° part



EU Directive 2022/2464
of the European Parliament and of the Council of 14 December
2022 amending Regulation (EU) No 537/2014, Directive
2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU,
on **corporate sustainability reporting**

So called CSR D (directive)

2 part

What's the important focus



Art 288 TFUE A regulation is directly applicable in all Member States.

Address to specifically categories of companys, of individuals and so on.

This means that it:

- applies immediately as the norm (some exception by UE Court decisions) in all Member States, **without needing to be transposed into national law;**
- creates rights and obligations for individuals, and they can therefore invoke it directly before national courts;
- can be used as a reference by individuals in their relationship with other individuals, Member States or EU authorities.

Reasons

Aims

Objectivs

The elements to suggest appreciable behaviour

legal antinomy

EU Directive 2022/2464 CSR corporate sustainability reporting

inlcudes

84 consideranda

8 ARTICLES



Art. 1- **Amending** directive 2013/34/UE

Art 2 - **Amending** directive 2004/109/CE

Art 3- **Amending** directive 2006/43/CE

Art 4- **Amending** **regulation** 537/2014/UE

Art 5 – **Transposition** from 2024 to 2026

Art 6 – **Review & Reporting by UE Commission**

Art 7 – *in force* 20°days by publication in the *Official Journal*
i.e. 16/12/22 and will apply from 1 January 2024

Articolo 8 - Addresses
Member States

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UE Directive 2022/2464 CSR corporate sustainability reporting

Finds Application to:

- ❑ 1 January 2024 for companies **with +500 employees** already subject to the Non-Financial Reporting Directive (NFRD), which will have to submit their reports in 2025
- ❑ 1 January 2025 for large companies not currently subject to the NFRD, **with more than 250 employees** and/or EUR 40 million in turnover and/or EUR 20 million in total assets, which will have to submit their reports in 2026.
- ❑ 1 January 2026 for **small and non-complex credit institutions, captive insurers and listed SMEs**.
- ❑ 1 January 2028 For branches of non-EU companies.



SMEs

- ❑ *Today 190 listed SMEs record a total 2021 turnover of 7 billion euros (+33% annually)*
- ❑ **UE statistic** represent **99% of all businesses in the EU**

CSRD NO for every company

Why it is so important for
Everyone



2 part

Why it is so important for
Everyone
also SMES



If SMES want to survive , will be increasingly invested by these transformations with regard

- to functions and bodies,
- starting with the strategy,
- behaviors and decisions of Boards of Directors and top management,
- with effects not only internally, but also with respect to customers, suppliers, lenders and investors

UE Directive 2022/2464 CSR corporate sustainability reporting

99% SMES on EU market

- Want to be competitive
- Want to grow up
- Want to be in the international market
- Want to have a good reputation
- Want to have a support by State, by bank
and so one

- EU wants a "sustainability revolution"
- requires the adoption of irreversible processes of change in all EU companies, including SMEs, not addresses by CSRD
- STAKEOLDERS** today have an important influence as the reporters in the fluctuation of economic development

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The developments

EU Directive 2022/2464

aims of guiding companies towards a more sustainable economy
though

market of verifiable information
for sustainable society

UE Directive 2022/2464 CSR corporate sustainability reporting



NO sustainability information in a
separate report (as today)
SI **INTEGRATED INTO THE MANAGEMENT
AND FINANCIAL REPORT.**



new professional
auditors



To fight
Unclear financial statements
Unclear budgets



More importance to the stakeholders
Consumers
And so on





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CONCLUSION

What's changing in polymer business in the 2024 about CRDS?

corporate sustainability reporting Directive

2 parte

UE Directive 2022/2464 CSR

corporate sustainability reporting

2024 CHANGE
the way to get decisions

business model
strategy,
sustainability evolution
Objectives, roles,
Technical Knowledge
capabilities of governing bodies,
management
and supervisory bodies
incentives for sustainability issues
Analysis major negative impacts
value chain,
Actions to mitigate
Due diligence
processes on risks



There is a new study
of Environmental
Compliance

There are no universally accepted methodologies, models and application rules, **even though** general guidelines have also been issued at an international level.

A NEW PROCESSING and
QUANTIFYING of DATA / statistics and
indicators

ABOUT the **physical** part of the
activity
(raw materials, energy, water,
atmosphere, emissions, waste,
recycling of materials and
pollutants, etc.)

THE INFLUENCE ON THE
FINANCIAL PART (environmental
expenditure and investments)

a new MANAGEMENT sector



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Thanks for the attention

Green 
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IN THE AFTERNOON

What's changing for polymer businesses
in 2024?

by Prof. Adabella Gratani &
Prof. Oxsana Koplak,
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