



DRSC

# Sustainability Reporting Practice under CSRD/ESRS An Analysis of the Automotive Industry for FY2024

As of May 28, 2025 | 10 analyzed reports

# Overview, Scope and Objective



## Overview

Large public-interest entities with more than 500 employees had prepared for the new legal situation under CSRD/ESRS for reporting on the **2024 financial year**.

However, the CSRD had not been transposed into German law in 2024, meaning the old requirements for the preparation of a non-financial statement continued to apply.

Subsequently, companies were faced with the decision of whether to report fully **in accordance with ESRS**, **with reference to ESRS** or **without consideration of ESRS**. The disclosures could be made in or outside the management report.

Furthermore, unlike in countries such as France, there was **no mandatory assurance requirement** in Germany. However, such audits could be **voluntarily** agreed upon.

With regard to reporting obligations, a lack of unified interpretation of the ESRS remains, due to which a **heterogeneous implementation of the requirements is to be expected** for the 2024 reporting season.



## Scope and Objective

This analysis focuses on the sustainability reporting of **European automotive companies** that have already reported in full compliance with ESRS.

We expect that companies will benchmark the outcomes of their **double materiality assessments** against those of other organizations in their industry. Further, we expect companies to evaluate the **structure and scope** of ESRS reporting in order to reduce duplication and enhance readability.

The study is intended to contribute to the **interpretation of the reporting requirements** and their **advancement** through the **omnibus process** and the **transposition into German law**.

## Automotive Industry Companies in the Benchmark

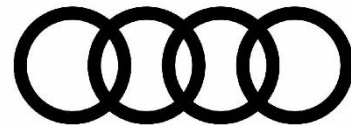


Mercedes-Benz



**RENAULT**

**TRATON**



**PORSCHE**



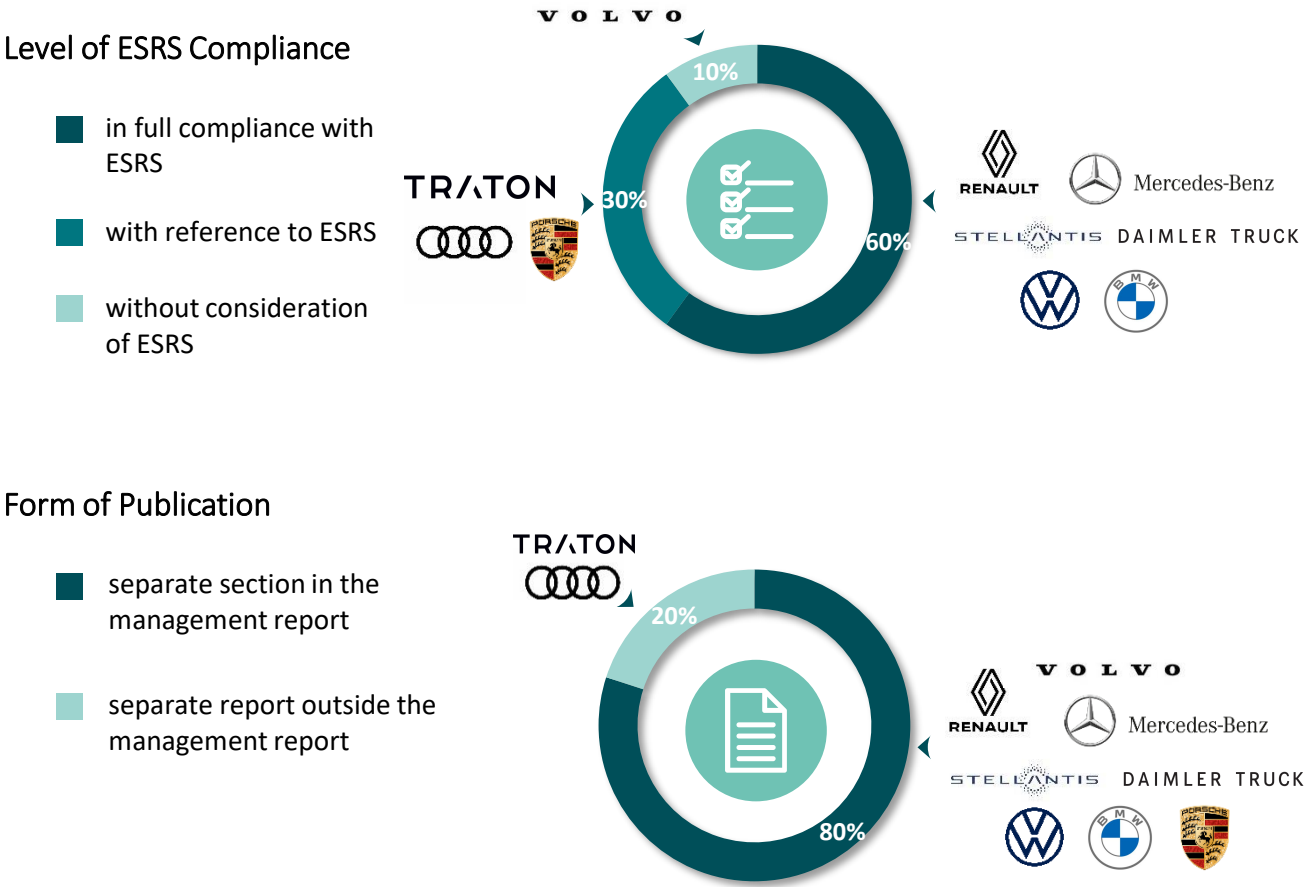
**V O L V O**

**DAIMLER TRUCK**



# Type of Report

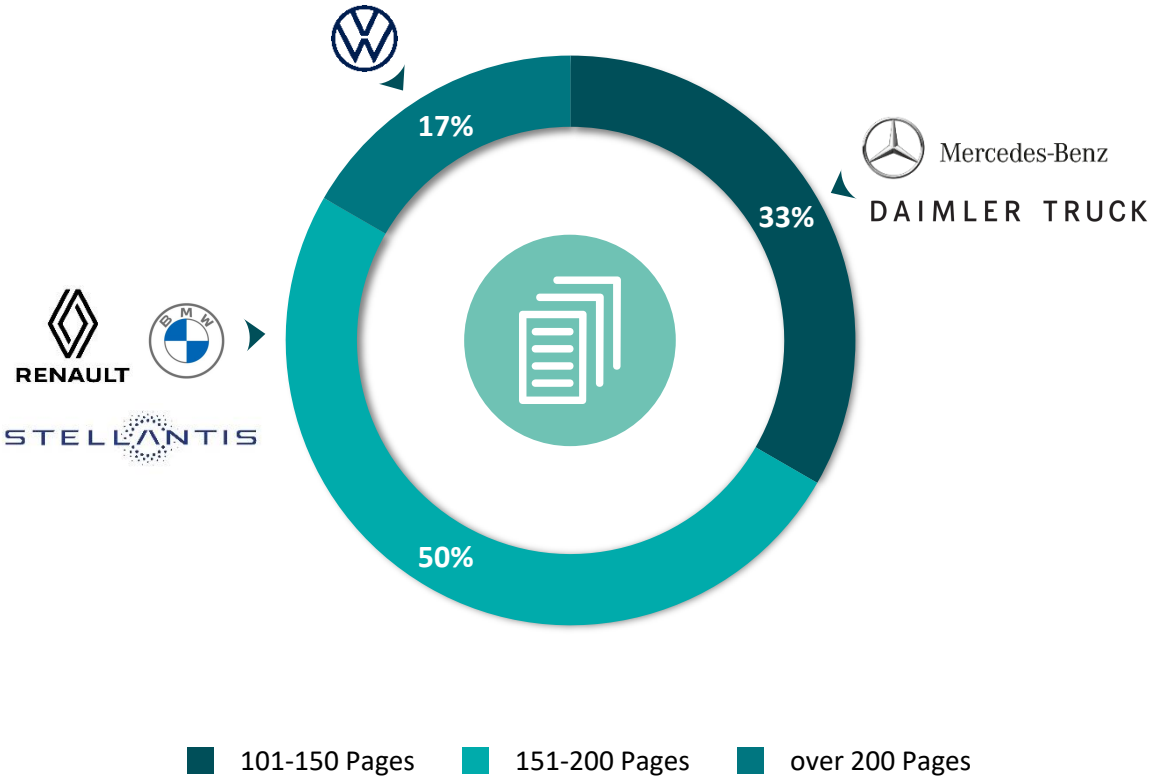
Total number of analyzed reports as of May 28, 2025: 10



- **Most of the reports** analyzed in the automotive industry are prepared in **full compliance with ESRS**.
- Apart from two reports, the disclosures are presented in a **separate section in the management report**, with only a few voluntary or mandatory references to the annual financial statements or the management report itself.

# Average number of Pages

Total number of analyzed ESRS-reports as of May 28, 2025: 6



From this point on, only reports in full compliance with the ESRS are considered

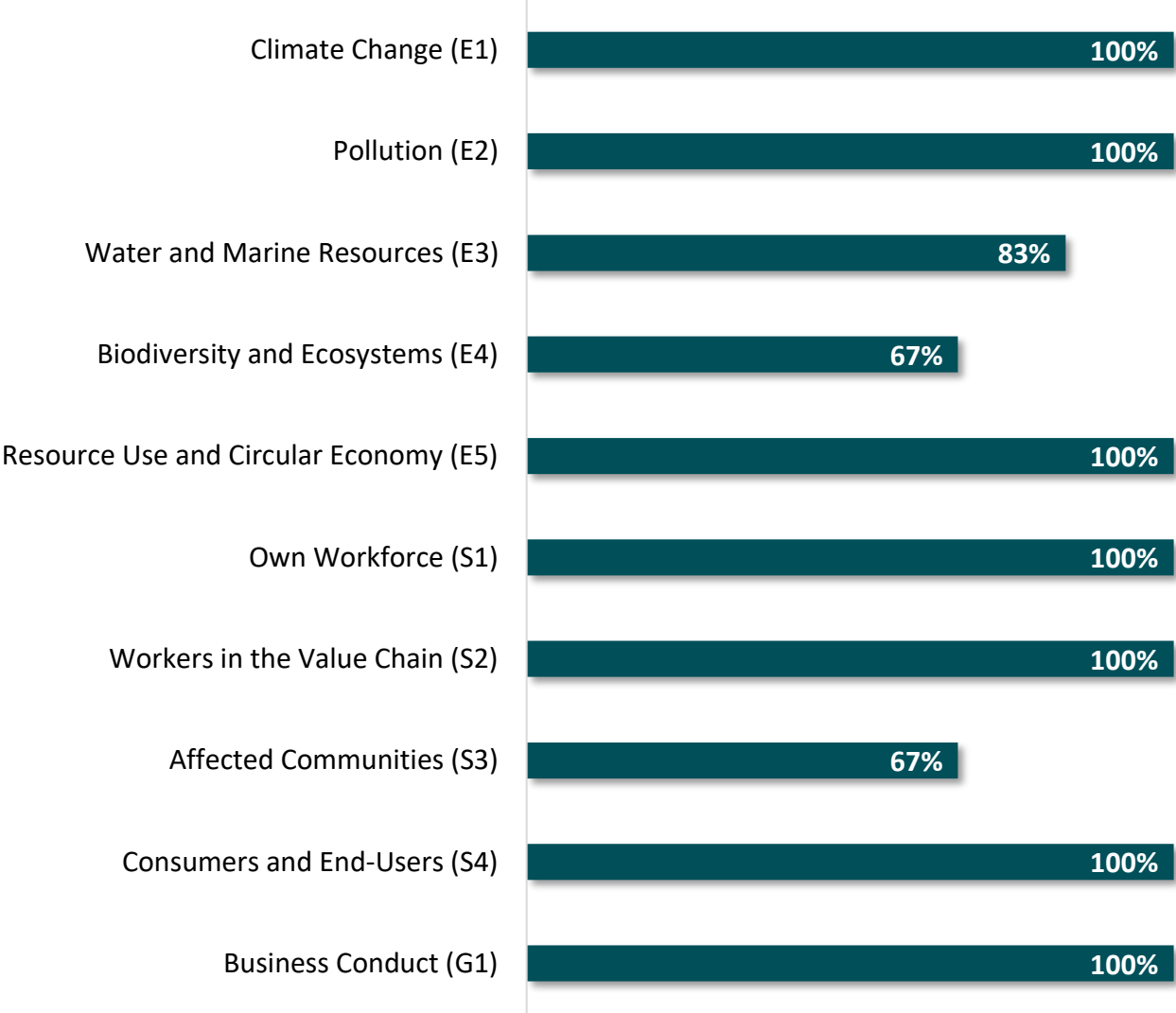
Ø164

↓ Min. 101 | Max. 240 ↑

- The average number of pages is **significantly higher** than the previously estimated 60-100 pages.
- The **extent of the reports varies significantly** due to, among other factors, the use of graphics and images, and information incorporated by external references.

# Material ESRS-Topics

Total number of analyzed ESRS-reports as of May 28, 2025: 6








- The number of material **ESRS-topics** ranges from 7 to 10. On average, 9 ESRS-topics have been identified as material.
- As a result of the materiality analysis, **all companies** classified the ESRS-topics **Climate Change (E1), Pollution (E2), Resource Use and Circular Economy(E5), Own Workforce (S1), Workers in the Value Chain (S2), Consumers and End-Users (S4)** as well as **Business Conduct (G1)** as material.



# Material ESRS-Topics by Company

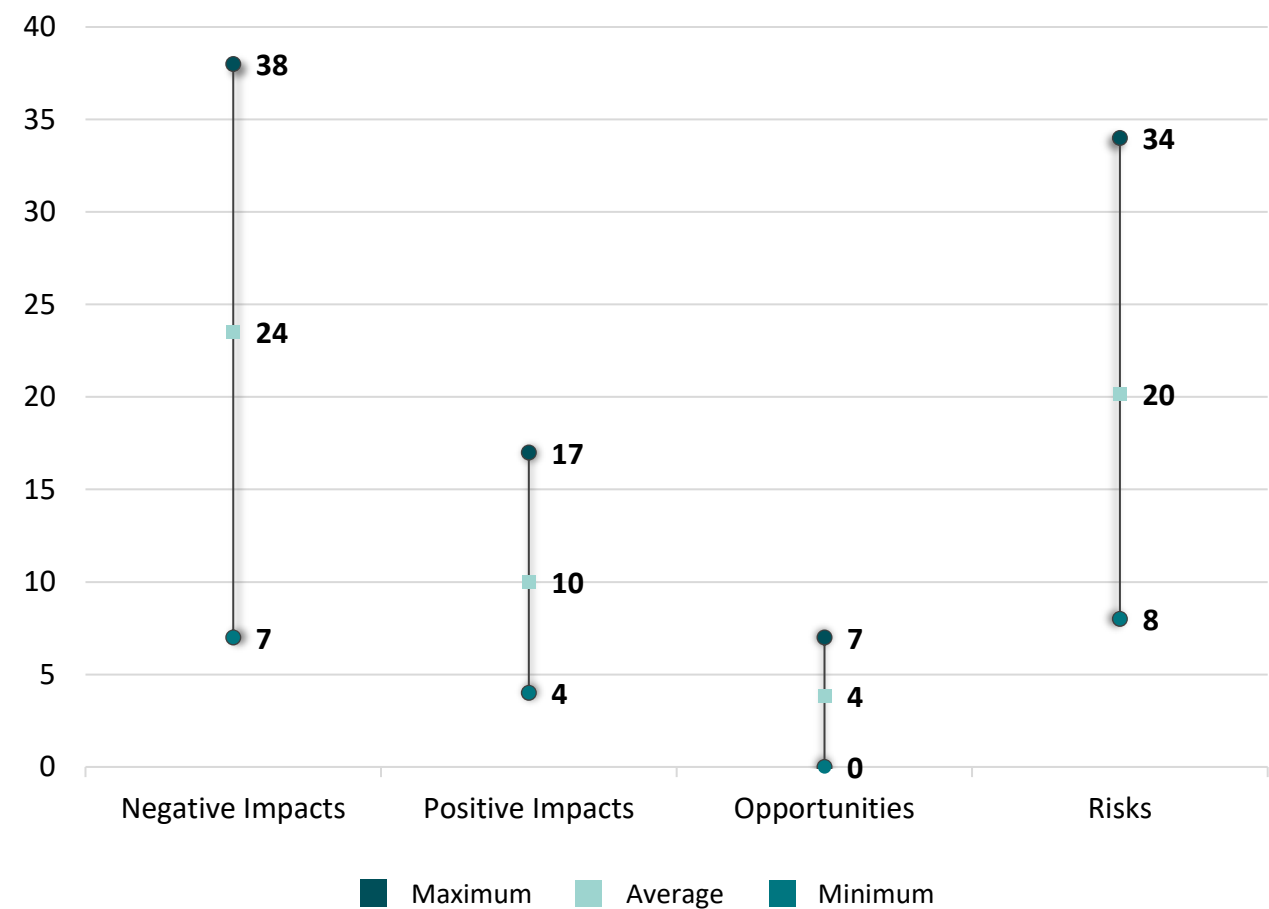
Total number of analyzed ESRS-reports as of May 28, 2025: 6

	Climate Change (E1)	Pollution (E2)	Water and Marine Resources (E3)	Biodiversity and Ecosystems (E4)	Resource Use and Circular Economy (E5)	Own Workforce (S1)	Workers in the Value Chain (S2)	Affected Communities(S3)	Consumers and End-Users (S4)	Business Conduct (G1)
	✓	✓	✓	✓	✓	✓	✓	-	✓	✓
DAIMLER TRUCK	✓	✓	-	-	✓	✓	✓	-	✓	✓
 Mercedes-Benz	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
 RENAULT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
 STELLANTIS	✓	✓	✓	-	✓	✓	✓	✓	✓	✓
Total	100%	100%	83%	67%	100%	100%	100%	67%	100%	100%

✓ ESRS-Topic is identified as material

# Number of identified IROs

Total number of analyzed ESRS-reports as of May 28, 2025: 6

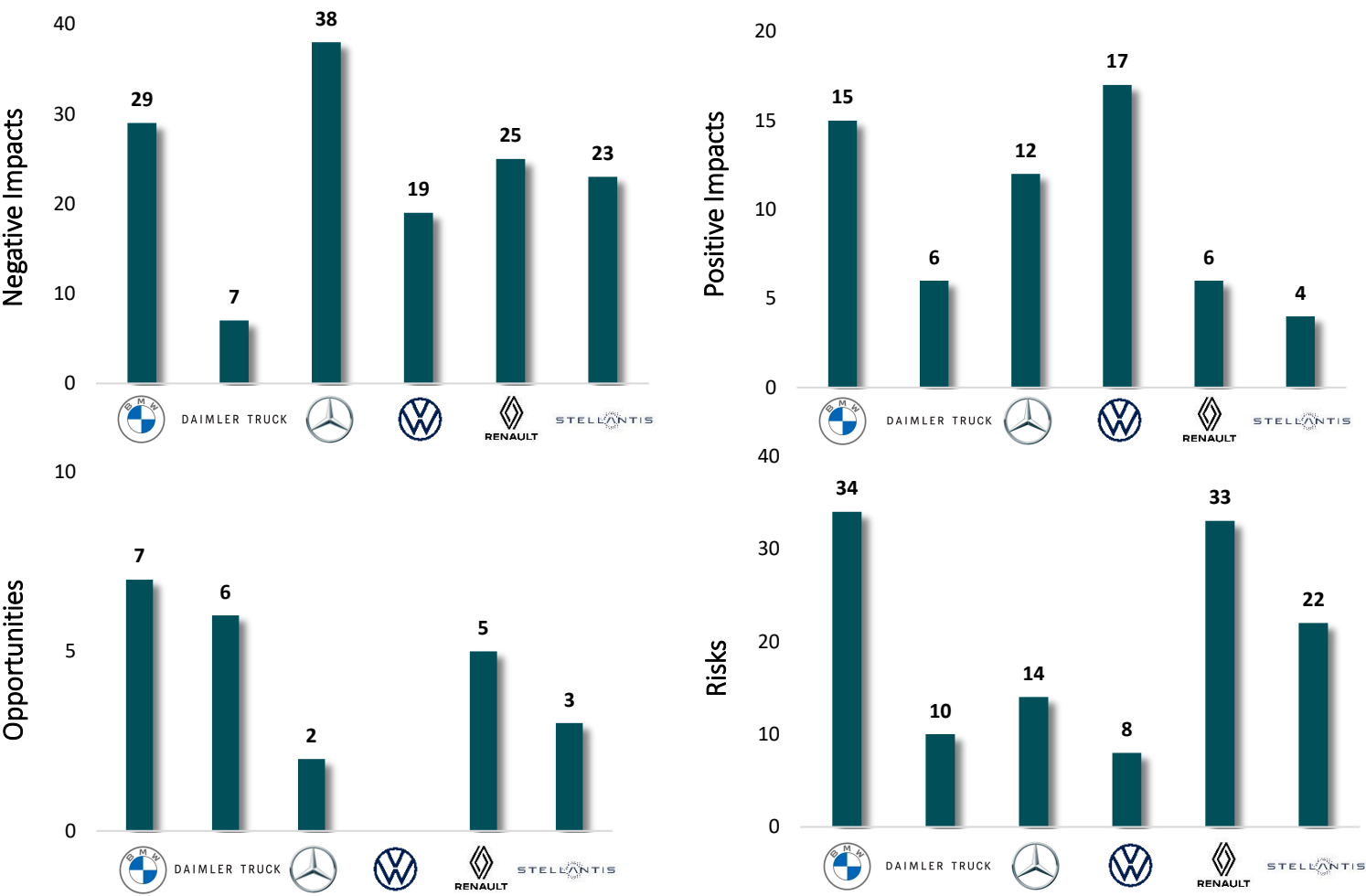


- The number of material IROs varies significantly, ranging overall **from 29 to 85**. **On average**, the analyzed companies in the automotive industry have identified a total of **58 IROs**.
- Some companies restrict their description of IROs to brief statements (e.g., “increase in CO2 emissions”), while others provide more details by discussing Scope 1, Scope 2, and Scope 3 emissions individually.



# Number of identified IROs by Company

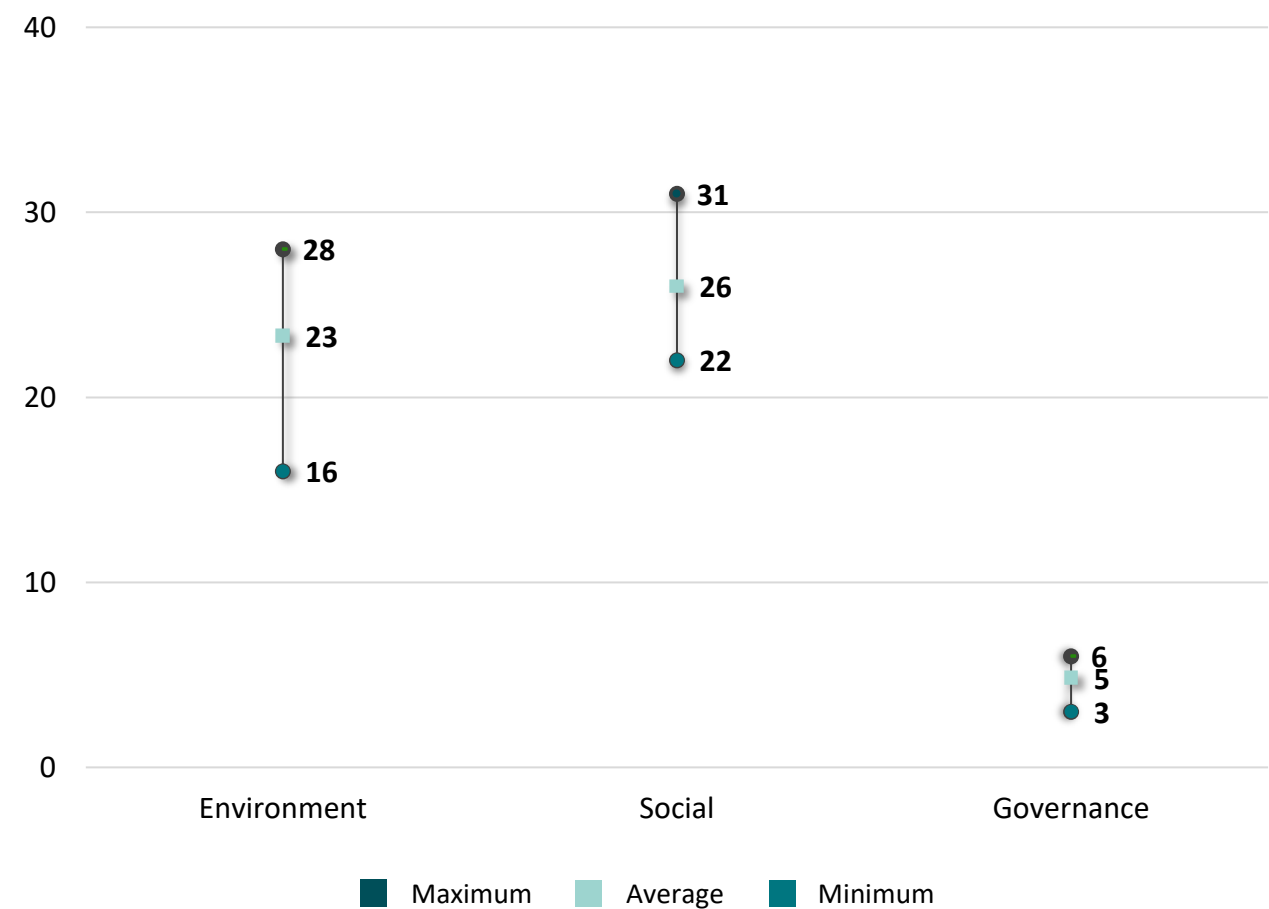
Total number of analyzed ESRS-reports as of May 28, 2025: 6



- The number of material negative impacts ranges **from 7 to 38**. The industry **average** is **24 negative impacts**.
- Companies in the automotive sector report **between 4 and 17** positive impacts. **On average, 10 positive impacts** are reported.
- The number of reported opportunities ranges **from 0 to 7**. The industry **average** is **4 material opportunities**.
- **On average, 20 risks** are identified as material across the industry. The range spans **from 8 to 34 material risks**.

# Number of Disclosure Requirements applied

Total number of analyzed ESRS-reports as of May 28, 2025: 6

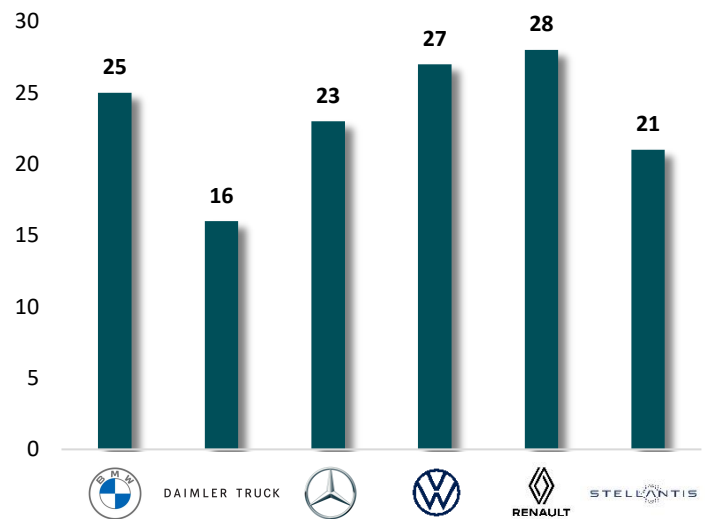


- The ESRS contain a **total of 82** disclosure requirements, of which **12** are always to be reported under ESRS 2, while **70 from the topical ESRS** are **subject to the materiality assessment**.
- In the reports analyzed to date, the companies comply with an average of **54 out of 70** disclosure requirements, of which **23 out of 32** relate to **environmental**, **26 out of 32** to **social** and **5 out of 6** to **governance** standards.
- There is a **heterogeneous understanding** of how disclosure requirements are labelled in reporting practice.

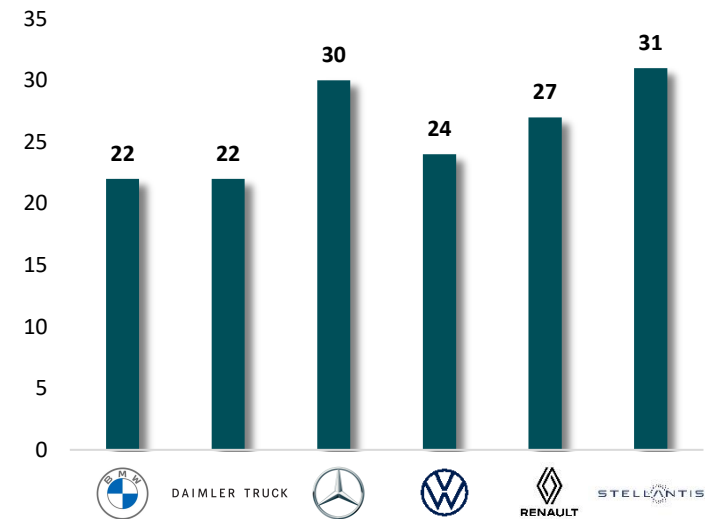
# Number of Disclosure Requirements applied by Company

Total number of analyzed ESRS-reports as of May 28, 2025: 6

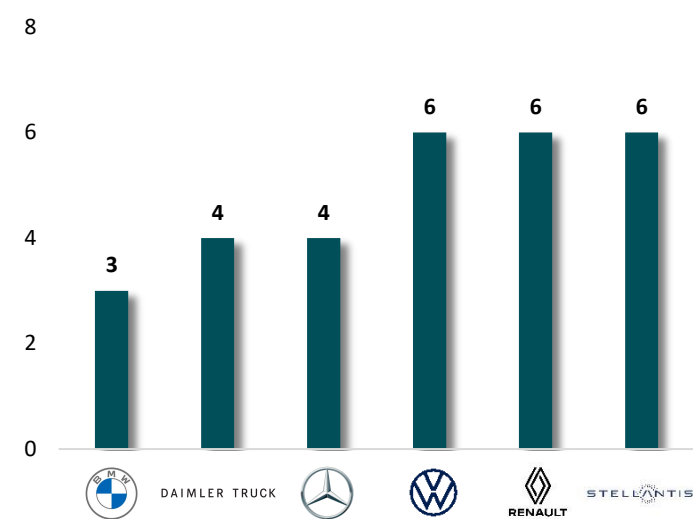
Environment



Social



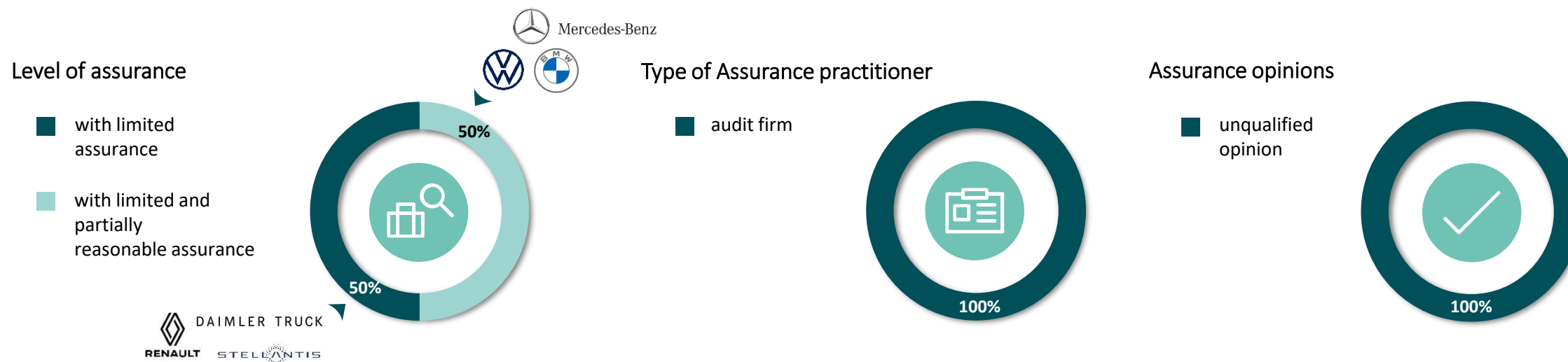
Governance



- The number of **environmental** disclosure requirements considered in the automotive industry ranges from **16** to **28**.
- Regarding the **social** topic, a minimum of **22** and a maximum of **31 disclosure requirements** are reported.
- Companies report between **3** and **6 governance disclosures**.

# Assurance

Total number of analyzed ESRS-reports as of May 28, 2025: 6



- **All** reports published to date, by the companies in this industry comparison, have undergone an **assurance engagement**.
- Half of the companies had **selected metrics** undergo a **reasonable assurance** engagement.
- No report was subject to assurance by any provider of assurance services other than audit firms.
- None of the assurance engagements resulted in a qualified opinions or an adverse opinion.

## Overarching Observations



**Almost all** companies in the benchmark report “**in full compliance with ESRS**”.



Apart from two, all companies in this benchmark reported their sustainability disclosures in a **separate section in the management report**.



The **length of the reports** in the benchmark ranges from 101 to 240 pages. The **average number** of pages is **164**.



The number of **material IROs** ranges **from 29 to 85**. **On average, 58 IROs** are identified per company in the automotive industry.

The number of **disclosure requirements considered** in the automotive industry varies between **42** and **61**, with an average of **54**.



**All reports** in the benchmark have undergone an **assurance engagement**, with half of them having undergone a limited and partially reasonable assurance.

## Contact Details



**DR. MATTHIAS SCHMIDT**

Partner | Sustainability Assurance

Düsseldorf, Germany

+ 49 (0)151 1829 3086

mattschmidt@deloitte.de



DRSC

**DR. THOMAS SCHMOTZ**

Technical Director

Berlin, Germany

+ 49 (0)30 206412 16

schmotz@drsc.de



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/de/UeberUns](http://www.deloitte.com/de/UeberUns) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Legal advisory services in Germany are provided by Deloitte Legal. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com/de](http://www.deloitte.com/de).

This communication contains general information only, and none of Deloitte GmbH Wirtschaftsprüfungsgesellschaft or Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

