



52nd ASECAP DAYS

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How to implement the CSRD— practical insights from ASFINAG

Laura Holzer & Madeleine Balla
ASFINAG

Overview

European Green Deal

EU Taxonomy Regulation

- Definition of environmental sustainable economic activities
- Steering investments towards sustainable projects and activities
- Disclosure of specific KPIs required
- Application:
 - Environmental objectives 1 and 2: 1st January 2022
 - Environmental objectives 3-6: 1st January 2023

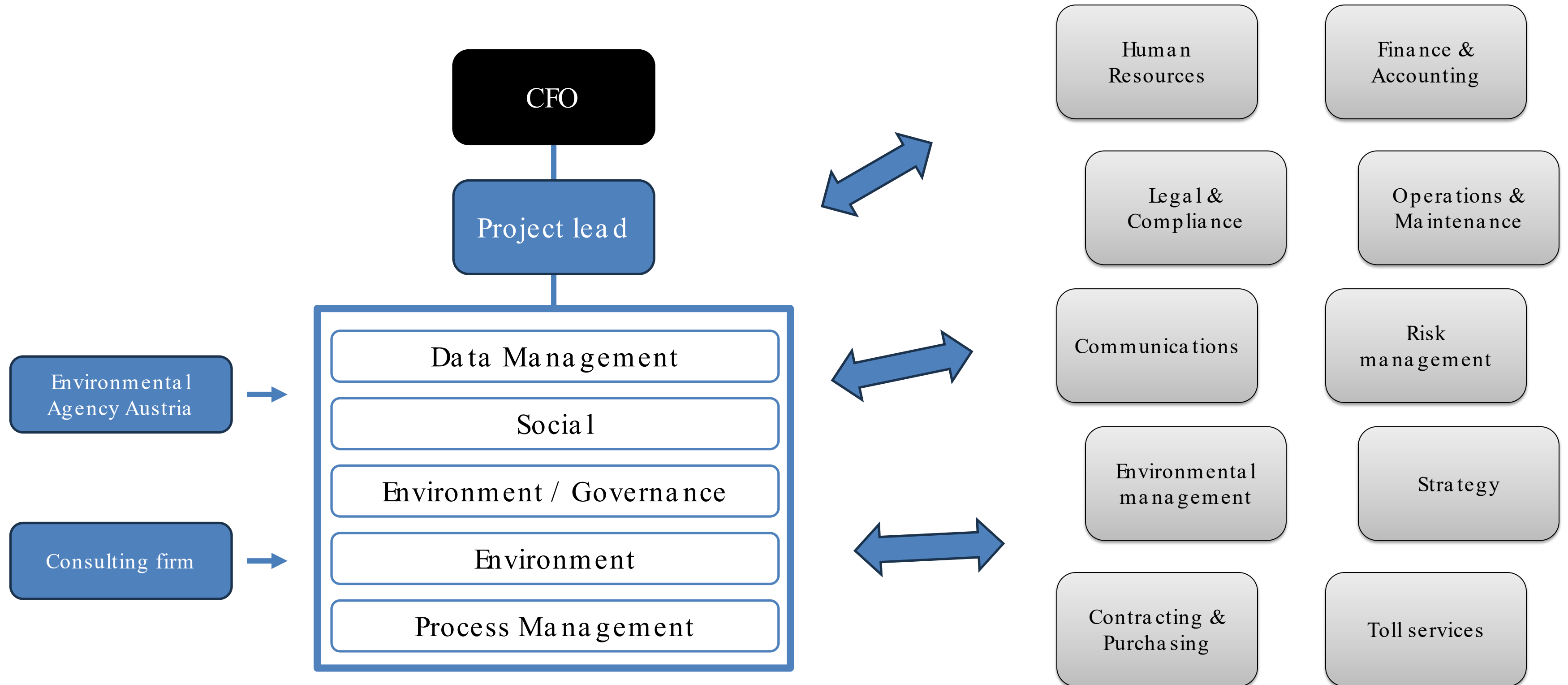
Corporate Sustainability Reporting Directive (CSRD)

- Mandatory reporting for companies of a certain size on sustainability matters
- Disclosure of information on environmental, social and governance aspects
- Reporting according to the ESRS
- Application:
 - PIEs: financial year starting on or after 1st January 2024
 - Large undertakings: financial year starting on or after 1st January 2027

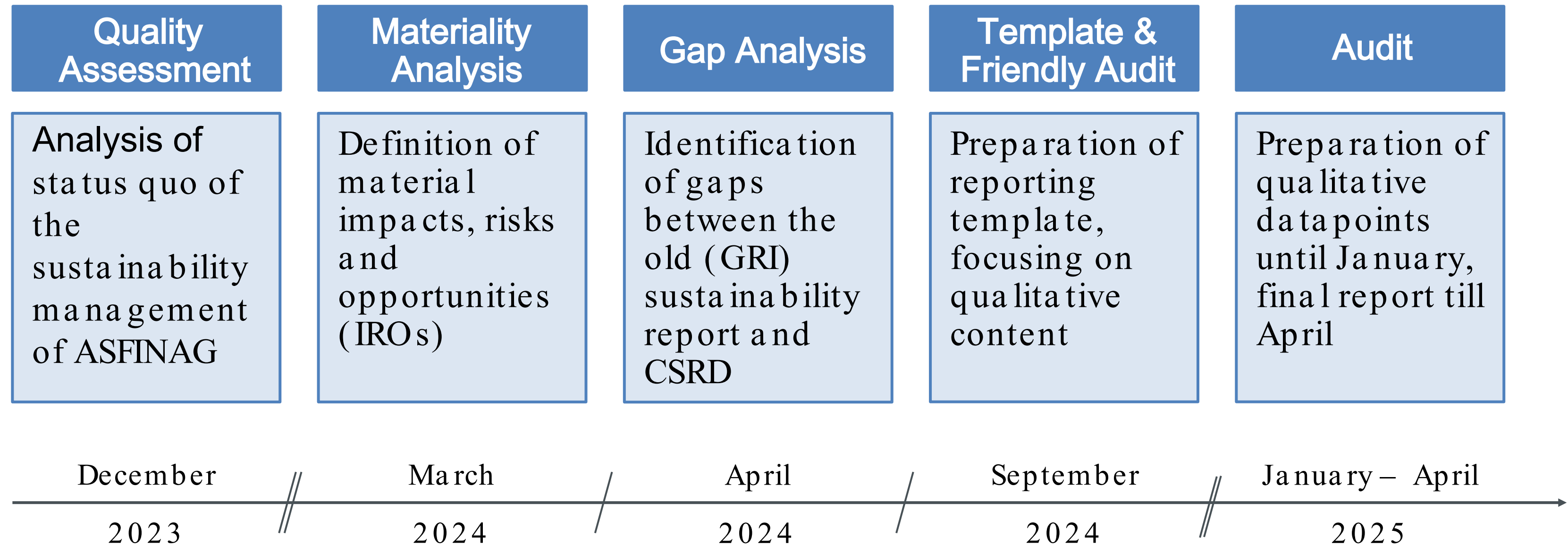
Corporate Sustainability Due Diligence Directive (CSDDD)

- Foster sustainable and responsible corporate behaviour in companies' operations and value chains
- Identification of potential and actual adverse human rights and environmental impacts
- Application: 26th July 2028

CSRD unit within ASFINAG



Timeline



Key figures report: All ESG topics – 1.016 data points – 200 pages –
8 meetings with the top management – 100 contact points within the company

Lessons learned (1/2)



Organisation

- Plan adequate personnel and time resources – 5 FTE and 1.5 years at ASFINAG
- Strong knowledge in sustainability required (ESRS, GHG protocol, audits, technical understanding, organizational understanding)
- Additional organizational work - many of the required items are already available, but need to be collected, recorded in a structured manner or written down first
- Consulting firms depend on company specific information – they are not able to write the whole report



Communication

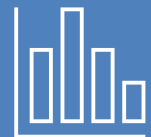
- Raise awareness amongst own workforce and senior management prior to the report – responsible for the input
- Regular and early communication with auditing firm is essential

Lessons learned (2/2)



Double Materiality Analysis (DMA)

- Invest enough time and resources in the preparation of the DMA – basis for preparation of sustainability content
- The CSRD report is not a marketing tool – courage to say as it is



Data and KPIs

- Challenge to harmonize existing KPIs within the company with requirements of the ESRS for the same indicators
- Own KPIs have to be justified thoroughly
- Verify collected data!

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Thank You

Contact Us



+43 664 60108 14731 /

+43 664 60108 14728



laura.holzer@asfinag.at /

madeleine.balla@asfinag.at



www.asfinag.at