

5 YEARS TO STRENGTHEN THE
ROLE OF BUSINESSES
IN THE ECOLOGICAL
TRANSITION



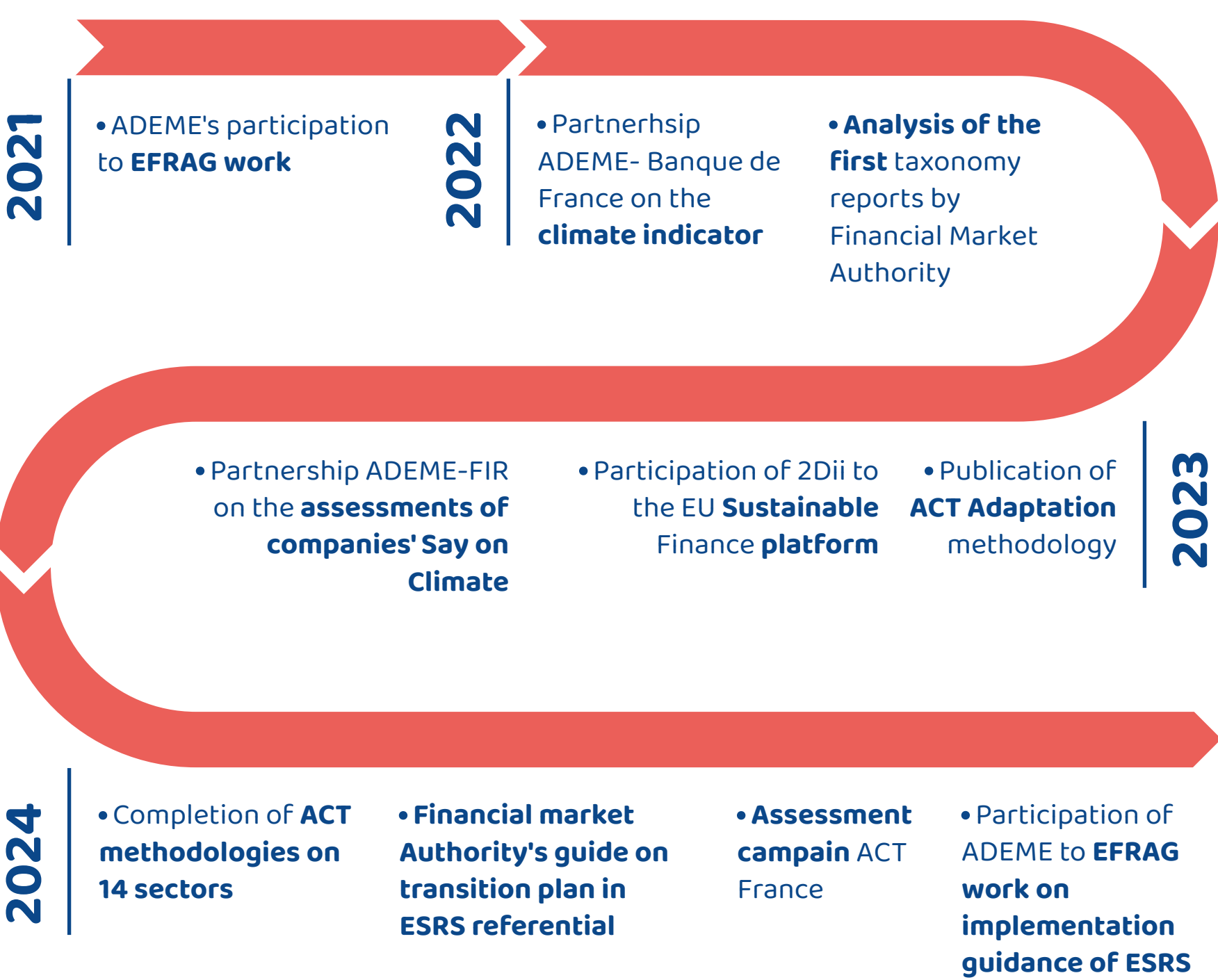
CONTEXT

The current European political and regulatory context aims to reduce net GHG emissions by **55% by 2030** and to achieve **net-zero emissions by 2050**. The regulatory framework for transparency is being adapted with the entry into force of the **CSRD** in 2024, with the first publications expected in 2025.

Using its **ACT** methodology, ADEME assessed French and European companies in 2023 and 2024, revealing the strengths and weaknesses of strategies and the progress needed on transparency concerning sustainability reporting.

To support companies in their efforts, assessments reports were published in 2024 to guide them and **improve the quality of their sustainability reports**.

KEY DATES



KEY FIGURES

50 000 european companies covered by CSRD regulations

8 transition plans of companies in France assessed under ACT methodology in 2023 as part of the Say on Climate campaign

19 transition plans on the European perimeter assessed in 2024 as part of the Say on Climate campaign

Alignment ACT and CSRD

83% of informations needed for an ACT assessment are present in CSRD

38% of datapoints of ESRS E1 are provided at the end of an ACT Step-by-Step support

Initially limited to a commitment to the carbon neutrality, the strategy of companies is now part of a **standardised publication framework** (CSRD, ISSB) which provides **the data needed for the ACT assessment of the transition plan**, illustrated over the last 2 years with Say on Climate.

Romane DELEVOIE
Finance and climate analyst - ADEME

WAHT HAS CHANGED IN 5 YEARS

- Adoption of the European Taxonomy regulation (2020)**
focusing on the activities with a positive impact on the environment
- Mention of ACT Methodology**
by world coalitions (GFANZ, ATP-Col) as a reference tool
- ACT methodology deployment**
which is part of various projects (partnership FIR, ADEME, Ethos and WBA on Say on Climate, assessment public campaign on sectoral batches)
- Creation and implementation of more accurate regulation on extra-financial data**
CSRD (2025) and CSDDD (2027)

MAIN DELIVERABLES

- Financial Market Authority's re+ports "Companies' taxonomy re+porting" (2022 and 2023)**
- Methodology and road test on ACT adaptation**
- "Say on Climate" overview** (partnership with FIR)
- Financial Market Authority guide "Report on its transition plan in ESRS format"**
- ACT assessment campaign on 25 french companies and sectoral as+ sociated reports** (ADEME)

PERSPECTIVES

- 1.** Organization of a new ACT assessment campaign in 2025 with about forty companies
- 2.** Drafting of associated sectoral reports
- 3.** Implementation of ESRS standards at a sectoral level over the coming years (35 sectors)
- 4.** Implementation of a due diligence regulation at european level including a transition plan in 2027

