

AVIVRE CONSULT GMBH

Press release

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ESG reporting – from optional to mandatory

Until now, sustainability reporting has been considered optional for many companies, but that is about to change. Since 2024, the previous sustainability reporting requirement (the Non-Financial Reporting Directive) has been replaced by the Corporate Sustainability Reporting Directive (CSRD), which came into force in 2023.

The CSRD is a European Union directive on corporate sustainability reporting that introduces clearly defined reporting requirements: the European Sustainability Reporting Standards (ESRS). From 2024, these will require a growing number of companies to report on the ESG criteria of “environment,” “social/society,” and “corporate governance.”

What will change for companies with the introduction of the CSRD?

In addition to the large capital market-oriented companies that are already subject to reporting requirements, other large companies (those that meet two of the following three criteria: 250 employees, sales revenue of €50 million, and/or a balance sheet total of €25 million) will also be required to report from 2025 or 2026.

From 2028 at the latest, this will also apply to capital market-oriented small and medium-sized enterprises, meaning that around 15,000 companies in Germany will be subject to reporting requirements in future. The scope of reporting on ESG criteria will also change, as the level of detail required for disclosure will increase.

What does this mean for nursing care?

- Nursing homes must prepare an ESG report if the CSRD thresholds are met (e.g., large facility, listed GmbH/KG, etc.).
- For nursing homes that are not directly subject to reporting requirements because they are too small or not capital market-oriented, for example, the following effects will occur:
 - Expectations of banks/investors: Financiers or lenders may request ESG data before making investments.
 - Contracts and subsidies: Public clients or cost bearers may expect or request ESG evidence.
 - Stakeholder pressure: Employees, relatives, and insurance companies are increasingly demanding transparency on sustainability and social standards.

Conclusion: ESG issues for nursing homes—regardless of their size—will become increasingly important from a strategic, financial, and social perspective and are now an integral part of the care landscape in terms of sustainability and future viability.

ESG should be seen as an opportunity rather than a burden.

Consultations on ESG audits can be scheduled directly with Avivre Consult.

Presse Kontakt

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