



# CO<sub>2</sub> Reporting from 2026: Key Overview

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Sustainable Flow workshop in  
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# What is the regulation? – **CSRD** (**Corporate Sustainability Reporting Directive**)

Starting in 2026, the European Commission's **Corporate Sustainability Reporting Directive (CSRD)** will enter into force. Its aim is to ensure transparency about companies' environmental, social, and governance (ESG) impacts.

# What Could Change with the Omnibus Package?

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The EU's proposed Omnibus Package, currently under consideration, aims to simplify and streamline sustainability reporting, including significant changes to the CSRD2. If adopted, the main impacts for maritime companies would be:

1. Reduced Scope
2. Simplified Reporting Requirements.
3. Delayed Timelines
4. Voluntary Reporting for Excluded Companies

# What exactly must be reported?

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## **Scope 1 – Direct emissions**

Emissions from sources controlled by the company (e.g., diesel engines of owned vessels)

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## **Scope 2 – Indirect emissions from energy consumption**

Emissions from purchased electricity, heating, cooling, or steam

3

## **Scope 3 – Other indirect emissions across the value chain, such as:**

- Emissions from suppliers and the supply chain
- Emissions related to customer transport or logistics
- Emissions from ship bunkers not directly under company control
- End-of-life product or equipment impact

## Scope 1

DIRECT



company facilities



company vehicles

REPORTING COMPANY

## Scope 3

INDIRECT



investments



franchises



leased assets



end-of-life treatment of sold products



use of sold products



processing of sold products



transportation & distribution

DOWNSTREAM ACTIVITIES

CO<sub>2</sub>

PFCs

CH<sub>4</sub>

SF<sub>6</sub>

N<sub>2</sub>O

HFCs

## Scope 2

INDIRECT



purchased electricity, steam, heating & cooling for own use

UPSTREAM ACTIVITIES

## Scope 3

INDIRECT



purchased goods & services



capital goods



fuel & energy related



transportation & distribution



waste from operations



business travel



employee commute



leased assets

# Who does it apply to?

From 2026, reporting will be **mandatory** for the following companies:

- **Listed medium-sized companies** (excluding micro-enterprises)
- Companies with **more than 250 employees**, or **net turnover exceeding €40 million**, or **assets over €20 million**
- Companies operating within the EU, **even if their parent company is outside the EU**

**Logistics, transport, and maritime sector companies** that meet these criteria will be directly affected.

# How will reporting be done?

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Reports must be **digitally structured** (XHTML format with ESEF tagging)

Must include **targets, strategies, risks, key metrics**, and **emission reduction measures**

Reports must be **verified through audit**, following new assurance standards


# Why is this important for the maritime sector?

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**Ports, shipowners, operators, and cargo owners** will need to gather accurate emissions data



Strong **collaboration will be needed** between ships, ports, IT providers, and public authorities



**Digital tools, such as the Sustainable Flow CO<sub>2</sub> digital tool**, will become highly valuable

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# How to prepare?

- ✓ Conduct a baseline emissions assessment (Scope 1–3)
- ✓ Train staff in emissions data collection and reporting
- ✓ Implement digital tools for emissions tracking (e.g., APIs, data analytics)
- ✓ Integrate sustainability goals into corporate strategy
- ✓ Collaborate with ports, logistics partners, and IT developers