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## **THE CSRD AND THE ESRS IN SUSTAINABILITY REPORTING: A CASE STUDY**

### **ABSTRACT**

The evolution of corporate reporting has progressed from predominantly voluntary disclosure models toward more rigorous and harmonized regulatory frameworks, notably the CSRD (Directive (EU) 2022/2464) and the European Sustainability Reporting Standards (ESRS). This transition requires organizations to report ESG information in a standardized manner to meet the growing transparency expectations of a wide range of stakeholders.

The objective of this study is to analyze the initial effects of the CSRD and the ESRS on sustainability reporting through a case study of an organization listed on the PSI index. Additionally, this work aims to fulfill the requirements set out in Article 10 of the RIEEP of the Order of Certified Accountants (OCC) by providing a structured reflection on the activities carried out at the host entity.

From a methodological perspective, the research adopts an interpretivist approach guided by inductive reasoning, focusing on a single case study. Data collection involves documentary analysis of annual corporate reports, which will be examined through thematic content analysis in order to assess the organization's progressive alignment with the ESRS throughout the period under review. The analysis will consider corporate reports published between 2022 and 2026.

The study seeks to contribute to the body of knowledge on sustainability reporting by examining the initial effects of the CSRD and the ESRS on an organization's reporting practices during the transition period. By providing empirical evidence, it is expected to address an existing gap in the academic literature regarding the practical implications of these standards, offering relevant contributions to both academic debate and organizational practice.

**Keywords:** Accounting, CSRD, ESRS, Directive (EU) 2022/2464, Sustainability Reporting.