

DG REFORM

Improving sustainability reporting for businesses

TSI flagship project

Expert Group on Sustainable Finance
25 June 2025



AGENDA

- **Technical Support Instrument**
- **Flagship Project “Improving sustainability reporting for businesses”**
- **Timeframe and template**
- **Q&A**



Technical Support Instrument

Technical Support Instrument (1/2)



TSI is the EU budget **demand-driven** programme that provides **tailor-made technical expertise** to EU Member States to **design and implement reforms**

Covers a **wide range of reform areas**,
at any stage of reform



Public financial management
and revenue administration



Governance and public administration



Sustainable growth and
business environment



Labour market, education, health
and social services



Financial sector and access to
finance



Migration management

864 million budget for the
period 2021-2027

Technical Support Instrument (2/2)

Green transition



Governance, Public Administration



Financial sector, access to finance



Digital transition



Competitiveness



Public financial management Revenue administration



Health and long-term care



Skills, Education, Training

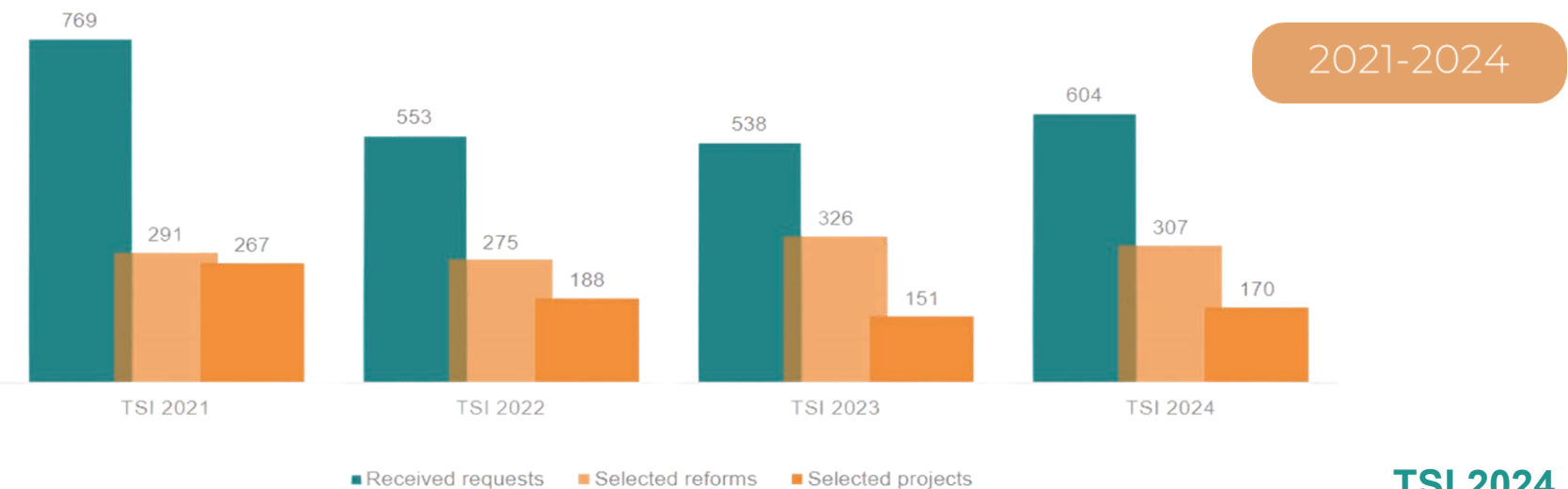


Labour market and social protection

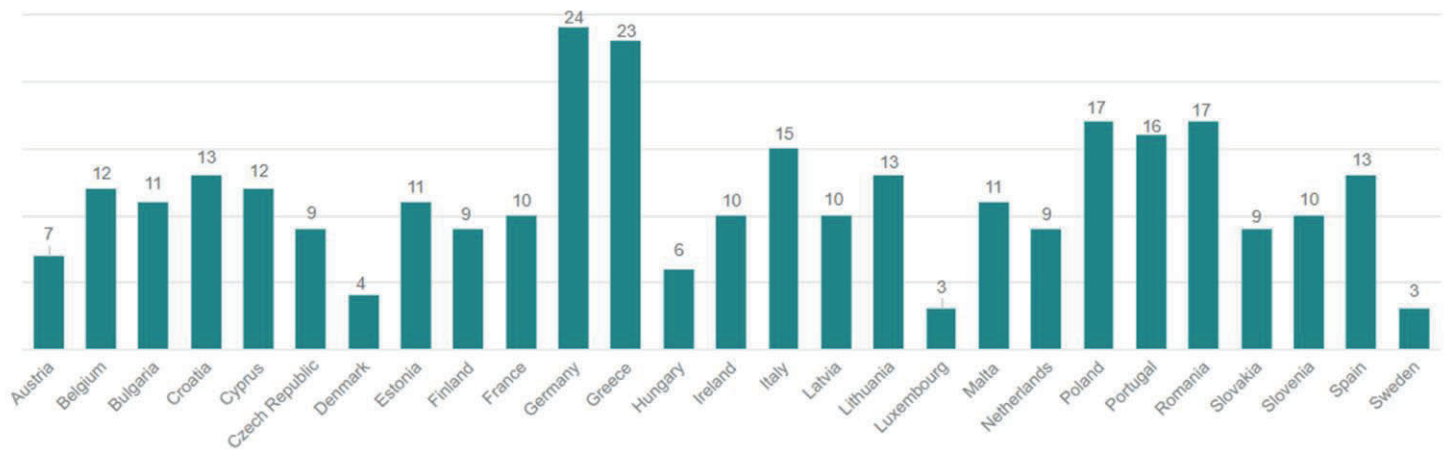


TECHNICAL SUPPORT IN NUMBERS

TSI received requests, selected reforms and projects



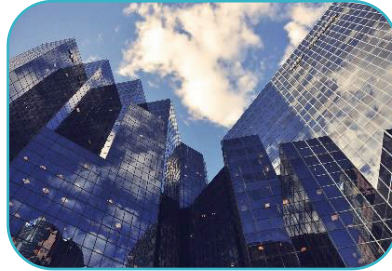
TSI 2024 selected requests per Member State



Technical support in the financial sector



Green Finance & ESG



Capital Markets



**Consumer Protection
& Financial Literacy**



**Crisis Management,
Insolvency and NPLs**



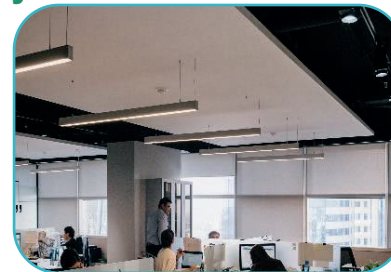
Financial Innovation



Promotional banks



**AML, CTF,
Sanctions**



**Insurance and
Pension sector**



**Banking Prudential
Supervision**

**More than 300 technical support projects
finalised or ongoing in 27 Member States**



2025 Flagship project

Improving sustainability reporting for businesses

2025 TSI Flagship projects (1/2)

- **What is a Flagship project?**
 - Linked to top EU priorities
 - Reflects needs largely shared across Member States
- **What are the 2025 Flagship projects ?**
 - 15 projects, publicly announced during the TSI annual conference of 24 April 2024



2025 TSI Flagship projects (2/2)

Strengthening Public Administrations

- **ComPAct: Pillar I: Skills for public administration systems**
- **ComPAct Pillar II: Capacity for Europe's Digital Decade**
- **ComPAct Pillar III: Greening Public Administration**
- **PACE - Public Administration Cooperation Exchange**

Competitiveness and Sustainability

- **Single Market and Competitiveness**
- **Economic Security in Technologies and Resources (ESTER)**
- **Making Energy Systems Fit for the Green and Digital Transition**
- **Supporting the Resilience of Natural Resources**
- **Improving Sustainability Reporting for Businesses**
- **EU Supervisory Digital Finance Academy**

Health, Demography, and Public Finances and Revenue Administration, and Migration

- **Innovative Public Financial Management**
- **Simplifying Revenue Administration for Businesses**
- **Addressing Demographic Change Through Reforms**
- **EU Health Hub – Investing in Resilient Health System**
- **Support the implementation of the Migration and Asylum Pact**

2025 Flagship on sustainability reporting (1/4)

- What is the main objective of this Flagship?
 - Support Member States to enhance enterprises' capacity to implement sustainability reporting stemming from the **CSRD** and the **Taxonomy**
 - Support to enhance the **usability** of the framework, to **reduce the reporting burden**
 - Support will target **all enterprises** in scope of the CSRD, with focus on SMEs



Context

Sustainable finance facilitates re-orientating investment towards sustainable economic activities. Two of its key elements are the **Corporate Sustainability Reporting Directive (CSRD)** and the **EU Taxonomy Regulation**, with specific reporting requirements and standards. These requirements and the corresponding standards represent new terrain for a large range of companies which are new to this and will be obliged to report sustainability information. Companies' reporting is, on the other hand, essential for other financial sector actors (banks, insurance companies, etc) to be able to fulfil their own reporting obligations and adequately price their services and

products.

The proposed flagship initiative would provide implementation support and capacity building to allow public authorities to assist all companies, in particular SMEs, with sustainability reporting. By supporting SMEs, the initiative would be consistent with the Commission priority aiming to reduce the reporting burden for SMEs, as envisaged in 2023 State of the Union address (SOTEU) of President von der Leyen and the **SMEs Relief Package** launched on 12 September 2023.

Sustainability reporting plays a crucial role for companies, providing a transparent and comprehensive account of their environmental, social, and governance (ESG) performance

Objectives

The proposed flagship will support Member States to enhance companies' capacity to implement the existing and forthcoming EU sustainability reporting framework, stemming from the CSRD and the EU Taxonomy. The support, to be provided via the Member State authorities, will target all companies in the scope of the CSRD.

2025 Flagship on sustainability reporting (2/4)

- Who will be the direct beneficiaries?
 - **National authorities**, in line with Art. 2(2) of the TSI regulation, and only upon their request
 - Ministries of Finance, Ministries of Economy, other Ministries relevant for the implementation of the sustainability reporting, relevant national agencies, etc...
- Indirectly, all the support measures aim to help enterprises implement sustainability reporting

2025 Flagship on sustainability reporting (3/4)



- Which support measures will be provided?
 - Support measures may include:
 - **diagnosis** measures
 - **implementation** measures
 - **capacity building** measures
 - Upon Member States' request, and tailored to their specific needs

2025 Flagship on sustainability reporting (4/4)

- **How will the measures be implemented?**
 - Design of each project by the Commission, in close cooperation with the beneficiary MS and DG FISMA, based on the national specificities and the expertise required
 - Multi-country dimension: pre-defined set of measures & methodological consistency
- **What are the next steps?**
 - In line with TSI yearly cycle, requests to be submitted by national authorities **by 31 October 2024 (earlier deadline in Member States)**
 - DG REFORM available to discuss your ideas and help you preparing the request
 - Template for request on our website

Timeframe and template

Annual timeline



Direct provision

European Commission's in-house expertise



Indirect provision

Other international organisations
Member States' experts
Private experts

DG REFORM involved throughout the duration of the project

Template for request for a Flagship project

TECHNICAL SUPPORT INSTRUMENT (TSI) PROGRAMME
Regulation (EU) 2021/240 (TSI Regulation)

REQUEST FOR A
FLAGSHIP TECHNICAL SUPPORT PROJECT

DEADLINE: 31 October 2024

- 15 Flagship technical support projects to choose from
- Partially pre-filled template
- https://reform-support.ec.europa.eu/our-projects/flagship-technical-support-projects_en



TECHNICAL SUPPORT INSTRUMENT (TSI) PROGRAMME
Regulation (EU) 2021/240 (TSI Regulation) (1)

REQUEST FOR TECHNICAL SUPPORT
(Article 9 of the TSI Regulation)

DEADLINE: 31 October 2024
To be submitted [by/via]

This template is for flagship requests. The below sections replicate the steps to follow when creating a new flagship request for TSI support in the Funding & Tender portal of the European Commission. Once you log in, the system will automatically record your user details, and extract information of your profile (i.e. Beneficiary Authority or Coordinating Authority) and your Member State.

INITIATE THE REQUEST IN THE SYSTEM

Type of support request: TSI 2025 Flagship technical support project

*

Improving Sustainability Reporting for Businesses

Title of the request: * *Click or tap here to enter text.*

(1) MULTI-COUNTRY REQUEST

- 0.1 * Is this a multi-country request? (a multi-country request is a request developed and/or submitted in collaboration with one or more authorities of other Member State(s))
- ☐ Yes
- ☐ No

The following question will be displayed only if the user selects "Yes" to 0.1 question. The display of question 0.3 will depend on the answer to the type of multi-country request. See options below.

- 0.2 * Please indicate the type of this multi-country request
- ☐ The Member State submits this request on its behalf and on behalf of one or several authorities of other Member State(s)

(1) Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1–16.

Thank you!

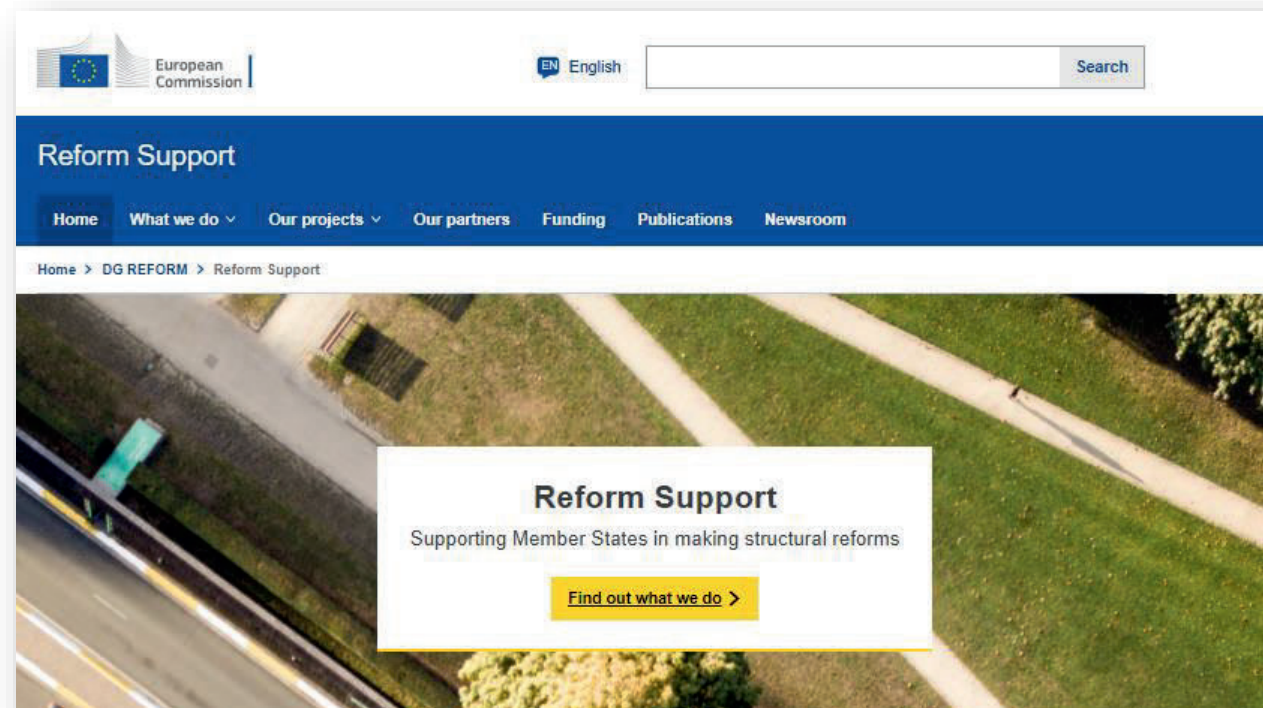
Questions?

Contacts: REFORM-B5@ec.europa.eu

Visit ec.europa.eu/reform-support

Website on **all technical support measures provided by the Commission in Member States** with information on:

- Commission's activities
- Real-life projects
- Funding
- Publications
- Latest news
- Templates for requests



Additional information

Timeline for the TSI 2025 call for requests

TSI annual conference

Presentation of flagship projects

TSI Country roll-outs

Thematic events cross-country

Start drafting your requests

Get in touch with other Member States for multi-country projects

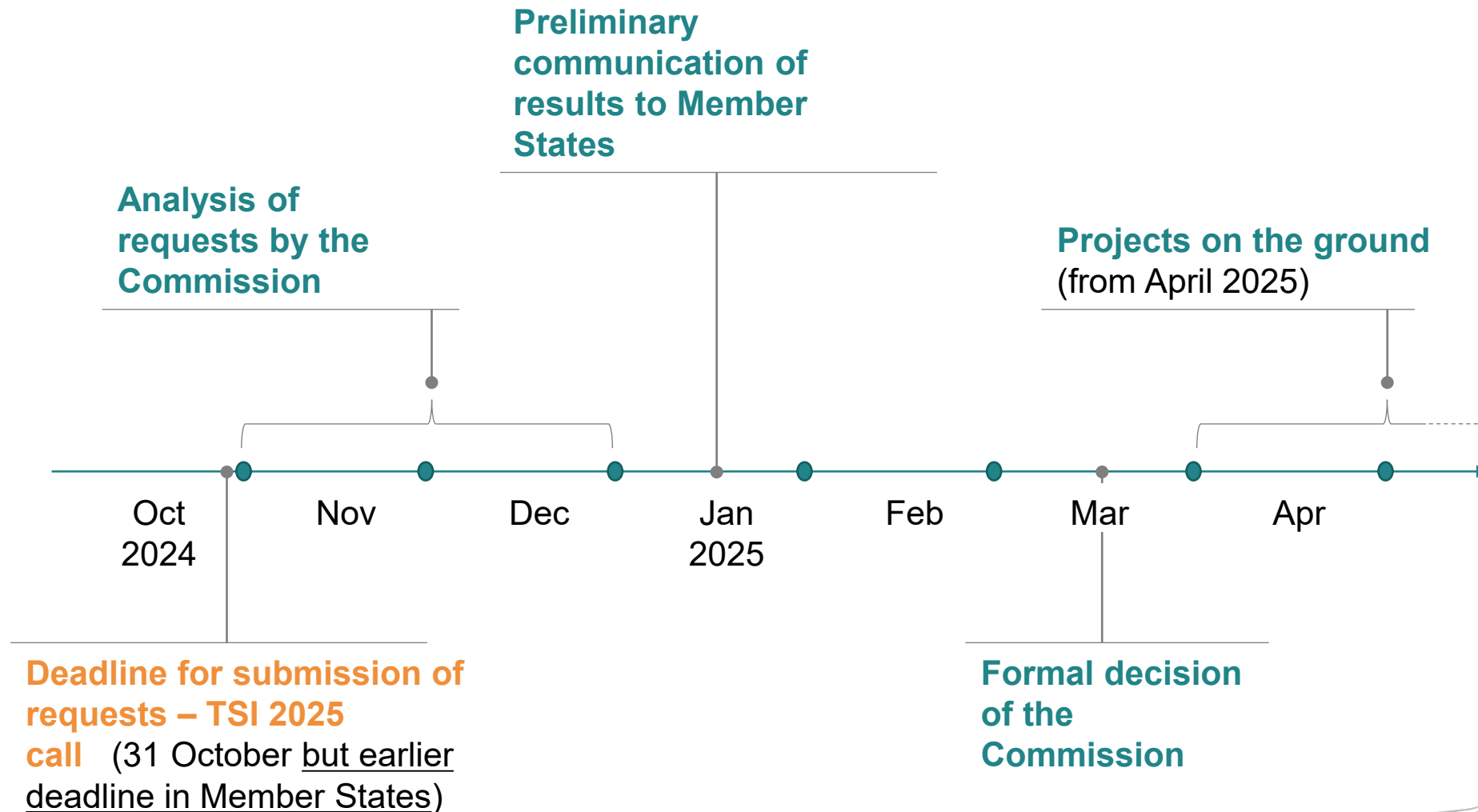
May Jun Jul Aug Sep Oct

Discuss your draft TSI requests with DG REFORM

Deadline for submission of requests – TSI 2025 call

(31 October but earlier deadline in Member States)

Selection of the requests and provision of support



2024 TSI REFORMS

170 reform projects to be carried out
through **307 reforms** in all **27 Member States**

43

Multi-country
projects

13

Flagship projects

38

Have regional and
local dimension

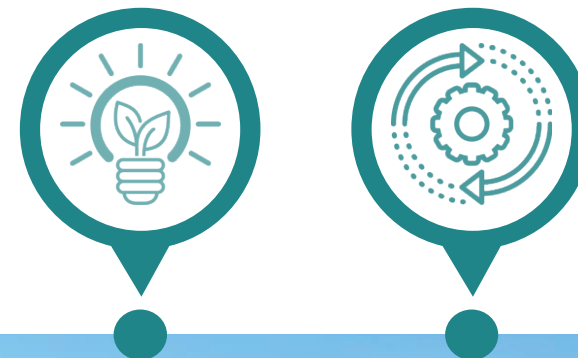
TSI HIGHLIGHTS 2024

31%

of the projects support the
green transition towards a
net-zero economy

27%

of the projects support the
digital transition



Where to find further information on TSI projects

- TSI Country Factsheets ([link](#))
- General TSI Request template ([link](#))
- Flagship specific Request template ([link](#))

Examples of reform support projects

Design of a system to monitor the implementation of the law on inclusive education in Portugal

The Commission is supporting the Portuguese Ministry of Education to stir the discussion with all relevant stakeholders to define standards, indicators and procedures.

[Details](#)



News about the TSI programme is also published on the Commission's official social media channels



On Twitter, @EU_reforms, #EUReformSupport, and #TSI