

CSRD / ESRS GAP ANALYSIS REPORT

EFRAG ESG Gap Analysis Report

Heembouw FY2024

Readiness Score

20/100

Overall ESRS compliance

Critical Gaps

4

CSRD prerequisites unresolved

Total GHG Emissions

8,851

tCO₂e (Scope 1+2+partial S3)

CLIENT

Heembouw B.V.

SECTOR

NACE 41.20 - General Construction

COUNTRY

Netherlands (NL)

REPORTING YEAR

FY2024

FRAMEWORKS ASSESSED

CSRD / ESRS 2 | ESRS E1 | ESRS S1

DATE ISSUED

22 March 2026

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CSRD / ESRS 2 - ESRS E1 - ESRS S1 Gap Analysis

Heembouw B.V. - ESG Compliance Gap Report

FY2024 - NL - NACE 41.20 - 200 FTE - EUR 38.0M

20/100 Readiness Score	4 CRITICAL Critical Gaps	8 HIGH High Priority Gaps	[!] Supply Chain CSRD Status
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Company: Heembouw B.V.**Framework:** CSRD / ESRS 2 - ESRS E1 - ESRS S1**Country:** NL | **NACE:** 41.20**Reporting Year:** FY2024**Employees:** 200 FTE | **Revenue:** EUR 38.0M**Generated:** 22 March 2026

This gap analysis is prepared against CSRD / ESRS disclosure requirements covering ESRS 2, ESRS E1 (Climate Change), and ESRS S1 (Own Workforce). It is based on the company profile provided and does not constitute legal advice. Engage a qualified sustainability consultant for full CSRD readiness assessment.

1. CSRD Applicability

Status: [!] Likely In Scope (supply chain pressure)

This company is currently below CSRD thresholds (200 FTE, EUR 38.0M revenue). Mandatory CSRD reporting does not apply yet.

Threshold Check

Criterion	Your Value	Threshold	Status
Employees (FTE)	200	> 250	[MISSING] Below
Annual Revenue	EUR 38.0M	> EUR 40M	[MISSING] Below
Balance Sheet	EUR 18.0M	> EUR 20M	[MISSING] Below

[!] Revenue risk: Your Tier 1 clients - large CSRD-obligated contractors - are now required to report Scope 3 Category 1 emissions sourced from suppliers like you. ESG questionnaire frequency will increase through 2026-2027. Companies that cannot provide verified emissions data risk being replaced by ESG-ready suppliers. Proactive reporting protects existing revenue and opens procurement doors.

Note: The EU Omnibus simplification proposal (COM/2025/81, Feb 2025) proposes raising the large company threshold to >1,000 employees. This has NOT been enacted as of March 2026 - current CSRD thresholds apply.

2. Compliance Readiness Summary

Overall Readiness Score: 20/100

Status	Count
[MET] Met	4
[!] Partial	1
[MISSING] Missing	12
[-] Not Applicable	2
Total disclosures assessed	25

[CRITICAL] 4 critical governance gaps must be resolved before any CSRD filing - these are prerequisites, not options.

[HIGH] 8 high-priority gaps are addressable within one reporting cycle with targeted internal resourcing.

* Analyst note: Your Scope 1 and Scope 2 emissions are already measured and below sector average - a strong foundation. The priority is building the governance layer (DMA, board oversight) and completing Scope 3 Cat 1 to a full inventory.

3. Double Materiality - Topic Screening (Construction Sector)

Based on EFRAG IG1 Implementation Guidance on Materiality Assessment. Full double materiality assessment (DMA) has not yet been conducted (see gap SBM-3). The table below shows construction-sector pre-flags from EFRAG IG1 to guide DMA scoping.

ESRS Topic	Subject	Impact Materiality	Financial Materiality	Pre-flag
ESRS E1	Climate Change	High (carbon emissions, embodied carbon)	High (carbon pricing, transition costs)	Presumptively material
ESRS E2	Pollution	High (NOx/PM, site dust, chemical runoff)	Medium (regulatory fines, site remediation)	Screen required
ESRS E4	Biodiversity	High (land use, soil sealing, habitat)	Medium (Nature Restoration Law)	Likely material
ESRS E5	Resource Use	High (35% of EU waste is C&D waste)	Medium (material costs, circular economy)	Likely material
ESRS S1	Own Workforce	Critical (highest EU sector fatality rate)	High (liability, retention, client pre-qual)	Presumptively material
ESRS G1	Business Conduct	Medium (anti-bribery, procurement)	Medium	Screen required

Next step: Conduct a full DMA covering impact and financial materiality for each topic, with stakeholder engagement as required by EFRAG IG1. Conclude which topics are material and document the IRO identification process for each.

4. Emissions & Energy Data

4.1 GHG Emissions Inventory (FY2024)

Scope	Heembouw FY2024	Sector Average	Status
Scope 1 - Direct (fuel combustion, fugitive)	312 tCO ₂ e	-	Measured
Scope 2 LB - Purchased electricity (NL grid)	89 tCO ₂ e	-	Measured
Scope 3 Cat 1 - Purchased goods (embodied carbon)	8,450 tCO ₂ e*	-	Partial estimate
Scope 3 Cat 4 - Upstream transport	Not yet measured	-	[MISSING] Gap
Total GHG (Scope 1+2+measured S3)	8,851 tCO₂e	-	

* Partial estimate - top 5 projects bill-of-materials only. Full Cat 1 inventory outstanding.

4.2 GHG Type Breakdown (ESRS E1-6 para 44(a))

GHG Gas	Primary Source	Relative Share	Status
CO ₂	Diesel combustion, natural gas, electricity	Dominant (~95%+)	Calculated from fuel records
CH ₄	Natural gas combustion, fugitive leaks	Minor (<1%)	Estimated via DEFRA factors
N ₂ O	Diesel combustion (minor)	Minor (<1%)	Estimated via DEFRA factors
HFCs	Refrigerant top-ups (A/C systems)	Potential - unquantified	[MISSING] Gap: refrigerant log required
PFCs, SF ₆ , NF ₃	Not applicable to construction	None	N/A

4.3 Scope 3 Category Coverage and Exclusions (EFRAG IG3)

Ca t	Description	Construction Materiality	FY2024 Status	Justification
1	Purchased goods (embodied carbon)	Highest - 80-90% of total GHG	Partial estimate	Top-5-projects BOM only; full inventory outstanding
2	Capital goods (owned plant)	Medium	Not measured	Excluded Year 1 - below materiality; to screen Year 2
4	Upstream transportation	High - logistics to site	[MISSING] Gap	To be measured using GLEC Framework v3
5	Waste in operations (C&D waste)	High - 35% of EU waste	Not measured	Excluded Year 1; included in E5 roadmap
11	Downstream	N/A	N/A	Subcontractor model - no downstream liability

Cat	Description	Construction Materiality	FY2024 Status	Justification
-15	categories	(subcontractor)		

5. ESRS Gap Analysis - Full Detail

Disclosures ordered by priority. Covers ESRS E1 (Climate Change), ESRS 2 cross-cutting governance/strategy, ESRS S1 (Own Workforce), ESRS E4 (Biodiversity), and ESRS E5 (Resource Use).

Material IROs from strategy and business model [MISSING]	Critical	~21 days
Role of Administrative, Management and Supervisory Bodies [MISSING]	Critical	~21 days
Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement [MISSING]	Critical	~7 days
Policies Related to Own Workforce -- Health & Safety [MISSING]	Critical	~21 days
Gross Scopes 1, 2, 3 and Total GHG Emissions -- Scope 2 (market-based) [MISSING]	High	~7 days
Targets Related to Climate Change Mitigation and Adaptation [MISSING]	High	~90 days
Transition Plan for Climate Change Mitigation [MISSING]	High	~90 days
Information Provided to and Sustainability Matters Addressed by Undertaking's Bodies [MISSING]	High	~21 days
Statement on Due Diligence [MISSING]	High	~21 days
Strategy, Business Model and Value Chain [MISSING]	High	~21 days
Health and Safety Metrics -- Injury Rates and Recordable Incidents [MISSING]	High	~21 days
Gross Scopes 1, 2, 3 and Total GHG Emissions -- Scope 3 [!] Partial	High	~7 days
Actions and Resources in Relation to Climate Change [MISSING]	Medium	~21 days
Anticipated Financial Effects from Material Physical and Transition Climate Risks [MISSING]	Medium	~21 days

Interests and Views of Stakeholders [MISSING]	Medium	~21 days
Characteristics of Employees and Non-Employee Workers [MISSING]	Medium	~7 days
Biodiversity and Ecosystems -- Not Yet Assessed [MISSING]	Medium	~90 days
Resource Use and Circular Economy -- Not Yet Assessed [MISSING]	Medium	~90 days
Integration of Sustainability Performance in Incentive Schemes [MISSING]	Low	~21 days

[MET] Disclosures Met

- Gross Scopes 1, 2, 3 and Total GHG Emissions -- Scope 1
- Gross Scopes 1, 2, 3 and Total GHG Emissions -- Scope 2 (location-based)
- Energy Consumption and Mix
- Policies Related to Climate Change Mitigation and Adaptation

6. Recommended Action Plan

[CRITICAL] Critical - Do First (prerequisite for CSRD filing)

- ESRS 2 SBM-3:** Conduct a double materiality assessment covering impact and financial materiality. For construction, E1 and S1 are almost always material.
- ESRS 2 GOV-1:** Assign sustainability oversight to a board committee or named board member. Document scope of oversight and reporting cadence.
- ESRS 2 IRO-2:** Prepare a disclosure index table mapping all applicable ESRS requirements to your sustainability statement sections.
- ESRS S1-1:** Document a formal H&S Policy signed by the CEO covering objectives, risk assessment methodology, and incident reporting.

[HIGH] High Priority - Address This Reporting Cycle

- ESRS E1-6 (Scope 2 MB):** Check electricity contracts for Guarantees of Origin. Consider purchasing GOs to reduce market-based Scope 2 to near zero.
- ESRS E1-4:** Set an absolute GHG reduction target covering Scope 1+2, aligned with a 1.5 degrees C pathway (SBTi construction guidance).
- ESRS E1-1:** Develop a high-level transition roadmap: GHG baseline, 2030/2050 targets, decarbonisation actions, CapEx committed.
- ESRS S1-14:** Implement an incident register tracking accidents, near-misses, and LTIFR across own sites and subcontractor sites.

7. Standards & Methodology Reference

7.1 Regulatory Framework & Standards

Standard	Description	Applicability	Link
CSRD (EU) 2022/2464	Corporate Sustainability Reporting Directive	Legal basis	EUR-Lex
ESRS 2 (2023/2772)	General Disclosures - GOV, SBM, IRO	Cross-cutting	EUR-Lex
ESRS E1 (2023/2772)	Climate Change - E1-1 through E1-9	All E1 disclosures	EUR-Lex
ESRS S1 (2023/2772)	Own Workforce - H&S, headcount, pay	S1-1, S1-6/7, S1-14	EUR-Lex
EFRAG IG1	Materiality Assessment Implementation Guidance	DMA methodology	EFRAG
EFRAG IG3 (Dec 2024)	Datapoints Addendum	E1 completeness	EFRAG

7.2 Emission Factor Databases & Methodologies

Source	Description	Used For	Link
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Source	Description	Used For	Link
GHG Protocol	WRI/WBCSD Scope 1 & 2 accounting methodology	Scope 1/2 calc	ghgprotocol.org
GHG Protocol Scope 3	Corporate Value Chain accounting	Scope 3 calc	ghgprotocol.org
IPCC AR6 GWP100	Global Warming Potential factors (2021)	CO2e conversion	IPCC AR6 WG1
DEFRA 2025	UK Government GHG Conversion Factors	Fuel, transport EFs	UK Gov
ICE Database v4.1	Inventory of Carbon & Energy (Bath/Circular Ecology)	Embodied carbon	Circular Ecology
ecoinvent v3.10	Life Cycle Inventory database	Scope 3 factors	ecoinvent.org
ÖKOBAUDAT	German Federal Ministry (BMWSB) EPD database	Construction EPDs	oekobaudat.de
NL-SBI Benchmarks	Dutch construction sector emission benchmarks	NL sector factors	CBS/RVO
GLEC Framework v3	Global Logistics Emissions Council	Transport EFs	SFC
Climatiq	Emission factor API (aggregated databases)	Cross-validation	climatiq.io

Report generated by: Tremon ESG Intelligence Platform v1.0 - Standards basis: ESRS adopted by Commission Delegated Regulation (EU) 2023/2772

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