National Institute for Public Health and the Environment
Ministry of Health, Welfare and Sport

Knowledge brief

Sustainability Reporting in Healthcare: The Impact of the CSRD on the Dutch Healthcare Sector

This Knowledge brief contains an erratum d.d. 19-09-2025 on page 16

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Kenmerk: KN-2025-0089
DOI: 10.21945/RIVM-KN-2025-0089
Date: 7 August 2025

The healthcare sector faces a significant sustainability challenge. Healthcare accounts for approximately 7% of national CO_2 emissions, 13% of raw material use, and 4% of waste, thereby making a substantial contribution to environmental pressures in the Netherlands. At the same time, improving sustainability offers opportunities to reduce costs and minimize resource wastage [1]. Policy efforts to promote sustainability in healthcare include both regulatory and voluntary measures. In the Netherlands, the Green Deal Sustainable Healthcare 3.0 (GDDZ 3.0) aims to reduce the environmental impact of the sector, strengthen knowledge on sustainability, and make progress on sustainability goals transparent. Sustainability is also embedded in the Integral Healthcare Agreement (IZA) [2-4]. RIVM contributes to these efforts through its Sustainability and Health programme, including the Monitor for Sustainability and Health and the Healthcare Environmental Footprint, which provide insights into environmental pressures and sustainability performance of the sector [5, 6]. An important legislative framework for sustainability is the Corporate Sustainability Reporting Directive (CSRD) of the European Union [7]. This directive requires undertakings to systematically report on their sustainability efforts and the impact thereof on their own operations. The directive is part of the European Green Deal, a strategy to make the European Union climate-neutral by 2050, and aims to firmly embed sustainability and social responsibility into the business operations of large undertakings [8]. Health insurers and large undertakings that fall under the CSRD are required to actively collect and report data on their sustainability policy and impacts. At the same time, smaller undertakings, including those without a reporting requirement, are increasingly receiving requests from value chain partners to provide sustainability information.

In February 2025, the European Commission presented the Omnibus Proposal, which proposes amendments to the CSRD and is currently under negotiation by the Council of the European Union [9]. Building on the already limited scope of the CSRD, the proposals include raising the thresholds for the reporting requirement, deferring certain requirements, and simplifying the European Sustainability Reporting Standards (ESRS). This last change aims to further reduce administrative burdens, particularly by removing or simplifying data points considered less material, meaning less relevant for impact or risk. If adopted, this could further and significantly limit the scope of the CSRD, with potential consequences for the reporting requirements of the healthcare sector and the opportunities the CSRD may offer for advancing sustainability in the healthcare sector.

RIVM will provide an update on the changes to requirements once the Omnibus Proposal is adopted and published. Under the current proposal, the main impact is a reduction in the number of undertakings that must directly or indirectly report, for example through higher thresholds and deferred requirements. The topical standards on which undertakings must report remain largely the same, although the data points for reporting have been simplified and limited, meaning the impact on undertakings that are still subject to reporting obligations — such as some large health insurers or hospitals — remains.

Purpose of this knowledge brief

While the regulations under the Omnibus Proposal are still under development, this knowledge brief provides an initial overview of current reporting requirements for healthcare providers, including responsibilities, reporting requirements, and potential opportunities. It helps policymakers, sustainability coordinators, and CSRD specialists quickly gain insight into what is relevant within the healthcare sector without navigating all European legislation and technical standards themselves. The note translates complex laws and regulations into practical insights and also explains how environmental data in healthcare – such as that used for calculating the healthcare environmental footprint – can be leveraged for CSRD reporting [6, 11].

The purpose of this CSRD knowledge brief is to use practical examples to explain what the CSRD is and what the implications are for the healthcare sector. These examples show how organizations are addressing sustainability reporting requirements. This can provide entry points for policy development, data collection, and support for sustainability initiatives in healthcare.

In the RIVM briefing report ‘Safe & Sustainable by Design and European policy for a sustainable economy’, an initial analysis was conducted for policy to examine various European frameworks and the connections for safety, sustainability, and circularity, from the perspective of Safe & Sustainable by Design [12]. In addition to the CSRD, this broader exploration also considered the European Chemical Strategy for Sustainability (CSS), the Ecodesign for Sustainable Products Regulation (ESPR) with its Digital Product Passport (DPP), and the Critical Raw Materials Act (CRMA). This knowledge note supplements that briefing report with a more systematic analysis of the CSRD in the context of the healthcare sector and addresses one of the recommendations: to explore how collected information from multiple undertakings (at the sector level) can collectively enhance knowledge.

Structure of the Knowledge Brief

This knowledge brief first addresses the structure and objectives of the CSRD, followed by an overview of the associated reporting standards (ESRS), the scope and timelines, and the implications of the Omnibus Proposal. It then discusses three practical implications for the healthcare sector. Subsequently, it makes the connection with existing RIVM monitor assignments and the RIVM healthcare environmental footprint [5, 11]. Finally, it presents three practical examples from the healthcare sector. The brief concludes with a summary.

Overview of the CSRD in Healthcare

The CSRD is a European directive which, as part of the European Green Deal, obliges all large banks and insurance undertakings, all listed undertakings (with the exception of

micro-listed undertakings), and all other large listed undertakings[1] to report on sustainability in a standardized manner. Although foundations and non-legal entities fall outside the scope of the CSRD, they may still be indirectly affected. Healthcare providers who are obliged to report under CSRD must report on their entire value chain and will therefore need to request information from their value chain partners. Smaller healthcare providers may thus also receive requests for information about their environmental, social, and governance performance. Under the current legislation, in the healthcare sector this primarily includes large listed undertakings, health insurers, and certain private limited undertakings with more than 250 employees. Many healthcare institutions — such as foundations — are formally excluded but may be indirectly affected through information requests from value chain partners.

For these organizations indirectly affected, it may be useful to prepare using the Voluntary SME Standard (VSME): a simplified standard more aligned with the scale and capacity of smaller undertakings [13].[2] This standard is further explained in the section on the Omnibus Proposal.

Undertakings must report not only on financial performance, but also on environmental, social, and governance (known as ESG) matters [7]. The CSRD replaces the previous Non-Financial Reporting Directive (NFRD) and has a broader scope [14]. The NFRD applied only to a limited group of undertakings, primarily certain listed entities, which must first comply with the new CSRD requirements from financial year 2024. In the following years, other large private and public undertakings, including hospitals and pharmaceutical undertakings, will be required to comply, demonstrating the broader reach of the CSRD compared to the NFRD. Several organizations have already begun reporting and preparing for these requirements, as illustrated by the three practical examples discussed later in this brief.

The CSRD provides healthcare providers with a framework to further integrate sustainability into their policies and practices. It encourages healthcare providers to adjust their strategies. The aim of the CSRD is to better align organizational policies and practices with the climate objectives of the Paris Agreement within the framework of the EU Green Deal. In addition, the directive provides insight into sustainability risks for organizations, helping them to better identify these risks. This requires a more structural approach to environmental, social, and governance data. Sustainability thereby becomes a core element of business operations rather than an additional responsibility. For the healthcare sector, which serves an important societal function, environmentally conscious practices are part of the Royal Dutch Medical Association (RDMA) Code of Conduct for Physicians and offer opportunities to serve as a role model [15].[3]

[1] Other large companies include large private limited companies, large public limited companies, and large limited partnerships or general partnerships in which all partners who are fully liable to creditors are capital companies under foreign law. Large companies are companies that, on two consecutive balance sheet dates, without interruption thereafter on two consecutive balance sheet dates, meet two of the following three criteria: total assets of more than €25 million, net turnover of more than €50 million, and more than 250 employees.
[2] The CSR support center (MVO steunpunt) is available to help Dutch organizations further prepare. Tools will also be launched to support companies with VSME, and tools are already available on the websites of EFRAG, MVO Vlaanderen, and VLAIO.
[3] Rule 14 of the KNMG Code of Conduct for Physicians states: “As a doctor, you are aware of the relationship between health, the climate and the environment. This means being committed to a sustainable healthcare sector and a healthy (social) environment.”

European Sustainability Reporting Standards (ESRS) for CSRD

The CSRD not only sets requirements on what must be reported but also on how these reports must be prepared. This is done according to the European Sustainability Reporting Standards (ESRS). These standards, designed by the European Financial Reporting Advisory Group (EFRAG), ensure comparable and more verifiable information and form part of the CSRD [10]. In total, this set of standards consists of 12 parts: ESRS 1, ESRS 2, and 10 topical standards covering environmental (E), social (S), and governance (G) matters. To support the interpretation of the standards, the ESRS Navigator, developed by the Dutch Ministry of Economic Affairs, is available [16]. It provides a practical guide for applying the ESRS, including examples.

ESRS 1 describes the general reporting structure and the basic principles for reporting. It contains guidelines for applying the double materiality analysis, using different time horizons when determining material (important) topics, formulating objectives, and the obligation to include the entire value chain, among other topics. The double materiality analysis is a core element of this standard. It determines which sustainability matters the undertakings must report on. Undertakings must provide insight into two aspects:

1. The risks that developments in the field of sustainability matters pose to their own operations (financial materiality, “outside-in”), such as risks from extreme weather and flooding as a result of climate change that may disrupt the value chain, for example, through obstacles in the supply of medical devices.
2. The impact that healthcare providers themselves have on the environment and society (impact materiality, “inside-out”), for example, the energy consumption and CO_2 emissions of a hospital contributing to climate change.

For healthcare providers, this means looking not only at their internal processes but also at the effects in their supply chains and with other partners.

ESRS 2 sets out the general reporting requirements that always apply. This standard consists of four areas: (1) governance, (2) strategy, (3) impact, risk, and opportunity management, and (4) metrics and targets. These areas are supplemented with the topical standards where the topic is considered significant (material). Table 1 provides an overview of the topical standards.

Table 1 Overview of the topical standards within the ESRS according to the Navigator

Section of management report	**Topical standards**	
Environmental Information (E)	ESRS E1	Climate Change
	ESRS E2	Pollution
	ESRS E3	Water and marine resources
	ESRS E4	Biodiversity and ecosystems
	ESRS E5	Resource use and circular economy
Social Information (S)	ESRS S1	Own workforce
	ESRS S2	Workers in the value chain
	ESRS S3	Affected communities
	ESRS S4	Consumers and End-users
Governance Information (G)	ESRS G1	Business conduct

The ESRS contain five environmental standards to help undertakings understand and report their impact on the environment: climate change, pollution, water management, biodiversity, and resource use. Each topical standard includes specific sub-topics, such as climate adaptation (climate change), microplastics (pollution), and waste (resource use). The topical standards also include four social topics: own workforce, workers in the value chain, affected communities, and consumers and end-users. In addition, there is one governance topic: business conduct.

ESRS 2 and the topical standards contain various disclosure requirements, which in turn consist of individual data points. Undertakings are only required to report on the disclosure requirements and data points that are material to them. Disclosure requirements in ESRS 2 relating to cross-cutting standards must be reported regardless of the outcome of the double materiality analysis. If ESRS E1 (Climate Change) is assessed as not material, the materiality analysis for this topic must be explicitly explained.

Scope and Timelines

The CSRD requires large undertakings to report on their sustainability policies from financial year 2024 (Table 2). In the Dutch healthcare sector, health insurers fall under this requirement from financial year 2024. The “second wave,” which was originally set to begin from financial year 2025, concerns large undertakings with, among other criteria, approximately 250 employees, including certain hospitals and pharmaceutical undertakings.[4] As shown in Table 2, this includes approximately 45 large healthcare providers with the legal form of a private limited undertaking (BV), which mainly provide specialist medical care or nursing. This requirement has been postponed to financial year 2027 by the European Stop-the-Clock Directive [17, 18].

The scope of the CSRD is broad and includes not only financial institutions and healthcare providers but also other players such as manufacturers of medical equipment. Although the CSRD primarily applies to larger undertakings, the reporting requirement indirectly affects the entire healthcare value chain. CSRD-reporting entities must report on their entire value chain, from procurement to waste management, and rely on data from chain partners. Thus, even entities without a direct reporting requirement may be asked to provide sustainability information. This calls for greater cooperation and coordination in the sector, as illustrated in the practical examples [4].

Table 2 below presents an overview of healthcare undertakings subject to the reporting requirements with a timeline of when the requirement takes effect. To determine which healthcare organizations fall under the CSRD, the criteria of the Dutch Social and Economic Council (SER) were used. These are based on thresholds for assets, turnover, and number of employees [19]. In addition, data from the DigiMV healthcare accountability system were used [20]. DigiMV contains self-reported data on key financial and organizational indicators, such as revenue, assets, and workforce size, which indicate whether an organization falls under the CSRD reporting requirement. The obligation to submit an annual accountability report in healthcare generally applies to healthcare providers, youth care providers, combination institutions, certified institutions, and Safe at Home (Veilig Thuis) organizations.

[4] These are large companies that meet at least 2 of the 3 criteria: (1) net turnover of more than €50 million, (2) total assets greater than €25 million, (3) more than 250 employees.

Table 2. Overzicht van de data van inwerkingtreding CSRD-rapportageverplichting [19].

Financial years starting on	**Who?**[5]	**Types of healthcare entities**
January 1st 2024	Grote organisaties van openbaar belang met meer dan 500 werknemers	Zorgverzekeraars en beursgenoteerde ondernemingen zoals fabrikanten van apparatuur
~~January 1st 2025~~ à postponed to January 1st 2027	Large undertakings (public (NV) and private (BV) limited undertakings) with more than 250 employees	Approximately 45 large healthcare providers with the legal form of a private limited undertaking, mainly providing specialist medical care or nursing. Not applicable to foundations such as most general and academic hospitals (e.g., UMCs).
~~January 1st 2026~~ à postponed to January 1st 2028	Medium-sized and small listed undertakings (between 50 and 250 employees)	There are no listed medium-sized and small undertakings. Most common healthcare institutions (such as in elderly care, mental healthcare, and disability care) are foundations and therefore not subject to the CSRD.
January 1st 2028	Non-EU undertakings with a large subsidiary in the EU, a medium-sized or small listed subsidiary, or a branch with turnover exceeding €40 million [6]	Large international pharmaceutical undertakings or manufacturers of medical devices with an EU subsidiary or distributor.

For medium-sized and small undertakings (SMEs), specific sustainability reporting standards are being developed at the European level. These include the so-called Listed SME Standard (LSME) and the Voluntary SME Standard (VSME). For non-EU undertakings, the NESRS is being developed [21]. These standards are designed to provide a simplified reporting regime that better aligns with the scale and capacity of smaller undertakings [19]. Organizations that do not fall under the CSRD, such as foundations and smaller healthcare providers, can also use the VSME standard: not only to gain better insight into their own impact but also because they may receive information requests from chain partners. The VSME standard can be a useful tool in this regard. EFRAG provides supporting resources, such as templates, sample reports, and educational videos. For non-EU undertakings, the Non-EU Parent Entities (NESRS) are being developed.

Omnibus Proposal

On 26 February 2025, the European Commission presented the so-called Omnibus Proposal, containing proposals to amend various European (sustainability) directives,

[5] To determine whether a company is large, medium-sized, or small, three criteria are used: total assets (balance sheet), net turnover, and number of employees. In addition, the legal form is important, as this only applies to private limited companies, public limited companies, partnerships, and limited partnerships, and not, for example, to foundations. For more information, see SER [16].
[6] These organizations are required to report on a consolidated basis about their worldwide activities. In addition, they must meet the threshold criteria set out in Article 40a(1) of the Accounting Directive.

including the CSRD, the Corporate Sustainability Due Diligence Directive (CSDDD)[7], and the EU Taxonomy [22]. The proposal is currently under consideration in a final phase by the European Parliament and the Council. The Dutch Ministry of Finance expects that the Omnibus Proposal will be adopted [23]. The proposed amendments include:

- Limiting the scope to undertakings with more than 1,000 employees and turnover of more than €50 million or total assets of more than €25 million;
- Revising and simplifying the first set of ESRS;
- Eliminating the obligation to develop sector-specific standards;
- Limiting information requests in the value chain to the VSME; reporting undertakings may not request more information from non-reporting value chain partners than is permitted under the VSME;
- Introducing a voluntary reporting standard based on the VSME, developed by EFRAG, for smaller undertakings in value chains, with the aim of reducing the reporting burden on those undertakings.

As a result of these adjustments, the number of undertakings falling under the CSRD would decrease by an estimated 80% [9]. For the healthcare sector, this means that even fewer organizations fall under the reporting requirements. The original CSRD directive already had limited impact, as most healthcare providers are foundations and therefore outside the requirements. The Omnibus directive further narrows the scope. While most health insurers and some non-academic hospitals remain subject to the reporting requirements, the majority of healthcare providers that were initially within scope would fall outside it. This also means that most healthcare organizations in the Netherlands will not be required to report on the topics of Climate Change, Pollution, Water and Marine Resources, Biodiversity and Ecosystems, and Resource Use and Circular Economy. Consequently, information on the impact of these organizations on these environmental standards will not become available within the CSRD framework. Conversely, the impact of external factors on healthcare organizations, such as local risks or risks in supply chains of raw materials or goods due to climate change, will not be mandatorily assessed for most healthcare organizations.

Practical implications for the healthcare sector

The implementation of the CSRD has far-reaching direct and indirect consequences for the Dutch healthcare sector. The directive introduces new reporting requirements that require not only technical and organizational adjustments with direct implications but also a reorientation toward sustainability as an integral part of the organization [24]. Although a large part of the healthcare sector is excluded from direct CSRD reporting requirements due to organizational structures (many organizations are foundations), they are still expected to face indirect reporting toward their value chain partners. Below are three key practical implications. The practical examples illustrate how various healthcare organizations are dealing with direct CSRD reporting requirements.

New requirements and opportunities

The CSRD requires healthcare organizations that fall under the directive to systematically collect, verify, and report sustainability information. Under the current Omnibus Proposal, this would in practice mainly apply to health insurers and some non-academic hospitals. This includes environmental indicators such as energy consumption, emissions, and

[7] The upcoming CSDDD provides additional tools to structurally embed supply chain responsibility in policy and operations and to identify risks at an early stage [23]. The directive obliges large companies to identify, prevent, and address negative impacts on people and the environment within their own activities and their supply chains [16].

waste streams, as well as social and governance aspects (ESG). Many of the required data are additional and require an expansion of data flows and internal processes.

The systematic collection of these data can also provide an impetus for steering towards sustainability goals. Only by mapping these data can they be used for management and ultimately contribute to the overall sustainability of the healthcare sector [1, 25]. For example, data collected under the CSRD requirements on sustainability can support decision-making on cost control and quality improvement. For instance, insight into waste generated in operating rooms—if the right data are made available—can contribute to analyses aimed at cost savings. ~~At Amsterdam UMC, based on waste data, the composition of surgical instrument sets was optimized, and reusable alternatives were implemented, leading to waste reduction as well as lower material costs [26].~~ See the erratum. Collecting more data will also lead to an increase in digital tools and platforms that measure and monitor sustainability. For the healthcare sector, this means the ability to gain real-time insights into their ecological and social impact, helping them to set and achieve sustainability goals.

When structuring sustainability information, the double materiality analysis is important (see ESRS Navigator for a visualization). The inside-out analysis focuses on the impact of the organization on people and the environment. The outside-in analysis looks at how external developments, such as climate change, affect the organization. Think, for example, of climate disasters that pose risks to supply security, infrastructure, or continuity of care. This underlines the importance of properly mapping supply chains: where do products and resources come from, and how do they reach the organization? Such insight is not only relevant for sustainability but also for risk management and crisis resilience of organizations and the healthcare sector as a whole.

Although the CSRD provides a clear framework for collecting sustainability information and performing risk analyses (outside-in and inside-out), the availability of such data in practice is expected to remain limited. Under the current Omnibus Proposal, the scope of undertakings subject to the reporting requirements will cover only a minority of the healthcare sector. The option for voluntary reporting through the VSME standard exists, but it is uncertain to what extent healthcare organizations will use this without a legal requirement and whether this ensures the reliability and transparency of voluntary reporting to the same degree. Thus, the potential of the CSRD as an instrument for broader, data-driven sustainability management and steering in the healthcare sector as a whole remains largely untapped.

Responsibility in the value chain: collaboration and risk management
The CSRD requires reporting on the entire value chain, i.e., the full production chain including all suppliers of, for example, energy and raw materials for products. This means new collaborations between healthcare organizations that need to request information from suppliers, service providers, and other chain partners. The challenge lies mainly in obtaining reliable, timely, and comparable information, especially in international chains. Healthcare organizations will increasingly collaborate with suppliers, industry organizations, and governments to better map value chains (both from a product perspective and involving various stakeholders) and collect necessary data. It is relevant that large undertakings may only request information from non-reporting value chain partners within the limits of what is set out in the VSME standard.

Various initiatives have already been jointly launched for this reason, such as sector-wide reporting platforms and knowledge sharing, some of which are described in the practical examples. Other examples of such initiatives, which were not primarily introduced for the CSRD but can ultimately help with uniform CSRD reporting, include:

- GS1 Healthcare Netherlands: develops voluntary data standards that support healthcare organizations in requesting and sharing sustainability information about products in the chain [27]. These standards do not replace or override ESRS standards, as the ESRS are leading and cannot be deviated from.
- The Dutch Federation of University Medical Centers (NFU) works with university medical centres (UMCs) within GDDZ 3.0 on sustainability of, for example, medical disposables based on uniform procurement data and thus using standardized data flows.
- The Green Care Alliance and the Environmental Platform for Healthcare (MPZ) provide knowledge sharing, tools, connections between green teams, and working groups to support healthcare institutions in reporting and value chain responsibility. For example, MPZ facilitates an active reporting working group in which healthcare institutions exchange experiences about CSRD implementation [28].
- Within the Chain Information Key Data Improvement Program (KIK-V), data-requesting parties ActiZ, the Health and Youth Care Inspectorate (IGJ), the Ministry of Health, Welfare and Sport (VWS), the Dutch Healthcare Authority (NZa), the Dutch Patients Federation, the National Health Care Institute (ZIN), the Care Offices, and the Dutch Association of Health Insurers (ZN) work together to better align and exchange data. This involves, for example, quality data on delivered care, personnel data, and financial data. They do this by making agreements on which data are exchanged and why and by developing technology that makes the exchange possible. KIK-V is now exploring whether sustainability indicators could be included. KIK-V shows that the lack of uniform definitions and structures within the healthcare sector poses an obstacle to structured data collection [4]. The approach provides opportunities for jointly developing definitions and methods and for sustainably embedding ESG data within existing information chains.

Setting up data requests, ensuring data quality, and avoiding duplication of work requires good collaboration and sector-wide coordination. For many institutions, this means a new administrative task, which can be intensive initially but offers opportunities for joint learning and improvement in the long term.

Strategic integration of sustainability into business operations
The CSRD requires that sustainability is not approached merely as a reporting requirement but that it becomes an integral part of the organization and its operations. For healthcare organizations, this requires embedding sustainability into their policies, investment decisions, risk management, and daily processes at various levels.

Healthcare institutions are inherently socially driven organizations and have an important exemplary role in promoting health, well-being, and sustainability [3]. The way they implement the CSRD can serve as a guide for other sectors and contribute to broader societal awareness. A good example of how this takes shape in practice is the Green Teams within healthcare institutions [29]. These multidisciplinary working groups identify areas for improvement, conduct pilots, encourage sustainable behaviour among colleagues, and act as a link between the workplace and the board.

Although implementing CSRD requirements may initially lead to additional workload, for example, in mapping where the greatest ESG impact lies, this effort can pay off in the long term. Understanding impact and performance makes it possible to organize processes more efficiently, effectively, and sustainably — which is not only good for the environment and society but also contributes to cost control and administrative relief [30, 31]. When looking at long-term opportunities, the CSRD can be seen as a gain to make progress in sustainability, rather than an administrative burden in the short term.

Connection with the RIVM Monitor and the healthcare environmental footprint

Several ESRS data points as established in the CSRD show substantive similarities with indicators from available Dutch monitors, namely the RIVM Monitor for Sustainability and Health and the healthcare sector's environmental footprint [11,32]. For the Monitor for Sustainability and Health, there are substantive overlaps with the CSRD in the areas of climate (for example, data points such as greenhouse gas emissions reduction for scope 1, 2, and 3) and circular economy (for example, data points on waste and waste separation). The methodology for calculating the healthcare sector's environmental footprint also overlaps with the data points in the CSRD. An overview of these overlapping quantitative data points is available here.

From the practical examples and from the experiences with calculating the healthcare sector's environmental footprint, it appears that healthcare providers already collect data for both voluntary and mandatory reporting that largely correspond to some of the points under the CSRD environmental topic (see this link). The processing of these data is currently divided among various parties, including RIVM. This creates an opportunity to make data from the environmental footprint available for CSRD compliance. Data from existing monitors, such as the environmental footprint for the healthcare sector as a whole, can be used by healthcare institutions to support the completion of their CSRD reports. In addition, these systems provide a basis for validating their own data and results, making substantiated choices in methodology, key figures, units, and reference years, and can provide guidance on more complex themes such as waste, energy use, or pharmaceutical residues.

Conversely, the CSRD offers opportunities to improve the healthcare sector's environmental footprint and the Monitor for Sustainability and Health. The healthcare environmental footprint largely uses available data but depends on direct data requests from healthcare providers for more specific insights. If part of these data could be obtained from CSRD reports, it would lead to a reduction in administrative burdens and an improvement in monitoring. Thus, the implementation of the CSRD can strengthen existing sustainability monitoring tools within healthcare and vice versa. This also depends on how the final scope of the CSRD will look. Healthcare organizations and data processors must conduct a thorough inventory of the overlap and consider how these data can best be exchanged.

Practical examples

Based on existing contacts with the healthcare sector, RIVM selected three examples to provide a varied impression of different approaches within the sector. Discussions were held with these parties, and additional information and documentation provided by them were incorporated into the examples below.

Zorgverzekeraars Nederland (ZN)
Zorgverzekeraars Nederland (ZN) is the industry association for all Dutch health insurers. Health insurers are among the first group of organizations required to comply with the CSRD. With the transposition of the CSRD into Dutch law, seven of ZN's ten members became CSRD-reporting entities for financial year 2024 (published in 2025); the remaining three will follow for financial year 2025 (published in 2026). Under the current Omnibus Proposal, five insurers at the group level still meet the threshold of 1,000 employees and will therefore remain subject to the CSRD reporting requirement; the other five insurers would no longer need to prepare a CSRD report.

Since 2023, ZN members have been working together to prepare CSRD reports concerning healthcare procurement activities. This collaboration prevents unnecessary administrative burdens for the healthcare sector and ensures consistency in external reporting [33]. As part of this effort, a joint ESG impact assessment was conducted focusing on the healthcare procurement value chain. This resulted in a shortlist of six material ESG topics, including climate mitigation, water pollution, circular resource use, workplace safety and health, and access to care. This list serves to determine which material sustainability topics health insurers must report on to make their sustainability performance transparent and to collectively assess which data are available or needed. The list also serves as the basis for requesting information from healthcare providers, and it was agreed that no requests beyond these material topics would be made [34]. Each insurer remains responsible for its own materiality analysis and may add or deviate from these topics if necessary; however, additional topics may not lead to extra data requests from healthcare providers. The first reports for 2024 have now been published, including those from a.s.r., CZ, Menzis, VGZ, and Zilveren Kruis.

The joint approach followed a coordinated process within a ZN structure:

- Coordination was managed by ZN.
- Draft texts were prepared for each data point, approved at the management level, and incorporated by individual insurers in their reports.
- A joint method for estimating scope 3 emissions (indirect greenhouse gas emissions across the entire chain, such as from procurement, transportation, and waste) was developed with an external partner. This method was discussed and aligned with the Health Insurers' Accountancy Platform (APZ) and includes assumptions and estimates due to limited data access and sector variation.
- It was agreed to use public and already available information sources wherever possible to minimize administrative burdens on healthcare providers and to limit information requests to the jointly defined scope. Insurers may report in greater detail, but this may not result in additional requests to providers.

Despite this foundation, substantive and practical challenges remain. ZN notes that the greatest challenge is gathering consistent and reliable data on healthcare providers and their suppliers, particularly for calculating scope 3 emissions. The reliability of these calculations is still being investigated, and further refinement of the methodology is planned. Obtaining consistent data on waste streams remains a persistent challenge in the sector due to differences in registration practices and data access.

With the Omnibus Proposal and changes to CSRD reporting requirements on the horizon, insurers are closely monitoring developments. They emphasize that their sustainability ambitions will remain unchanged; insurers no longer required to report under the Omnibus Proposal still consider healthcare sector sustainability important. Decisions on whether and how they will report will be made once the Omnibus Proposal is finalized

and its translation into Dutch law is clear. ZN aims to provide healthcare providers with clarity on any necessary measurements for 2026 reports by October 1st 2025 [35].

Example from the Nursing, Care, and Home Care (VVT) sector
ActiZ is the industry association for approximately 400 organizations in the nursing, care, and home care (VVT) sector. To comply with the CSRD, ActiZ conducted a sector-wide double materiality analysis between January and July 2024. The aim was to support organizations in the sector in preparing for the CSRD. The analysis was aligned with other branches, such as the Association for Disability Care (VGN), the Dutch Mental Health Care Association (GGZ), and the Dutch Hospital Association (NVZ), to ensure consistency and clarity in definitions [36].

The process included a series of interactive meetings, such as a webinar, a strategy day, workshops, and stakeholder dialogues with banks, insurers, and suppliers [37]. The process mapped the value chain, relevant stakeholders, a shortlist of ESG topics, and related impacts, risks, and opportunities (IROs).

The result is a broadly supported overview of material and potentially material topics, including explanations of their impact and/or financial materiality for nursing, elderly care, and home care. This approach provides ActiZ members with an 80% version of the double materiality analysis, which they can supplement to create an organization-specific 100% version. This allows for the addition or removal of topics based on specific organizational contexts.

For non-CSRD-reporting organizations, the analysis is useful for preparing for information requests from chain partners such as insurers and banks. For the approximately 12 ActiZ member organizations currently subject to CSRD reporting requirements, the document serves as a building block for further developing their sustainability reports.[8]

To keep workloads manageable, ActiZ and the consulting firms involved advise starting with 2 to 5 topics that are most material to the organization. This joint approach provides an efficient foundation that reduces administrative burdens while contributing to more uniform and strategic implementation of the CSRD in the VVT sector [36,38].

Joint CSRD approach by a group of hospitals
Within the NVZ, a group of approximately twelve hospitals began a joint approach to implementing the CSRD. Participants include Pantein Zorggroep, SJG Weert, Ommelander Ziekenhuis Groningen, Rijnstate, HagaZiekenhuis, ZGT, Bernhoven, Adrz, Medisch Centrum Leeuwarden, Ziekenhuis Tjongerschans, Noordwest Ziekenhuisgroep, Medisch Spectrum Twente, Prinses Maxima Centrum, and Zuyderland. Although some of these institutions are formally exempt as foundations, the group is collectively taking voluntary steps toward reporting.

The motivation for this collaboration is that part of the participating hospitals, particularly private limited undertakings, are legally required to report under the CSRD from the 2025 reporting year, although this has since been postponed by the European Commission. The other participants are not formally required to report but expect indirect reporting requirements from chain partners such as banks, insurers, or suppliers. To prepare in time, they opted for a joint approach, explicitly linking their CSRD efforts to broader sustainability programs such as GDDZ 3.0.

[8] This is perhaps no longer possible if the Omnibus passes

With the support of an external consulting firm, the group has taken initial steps toward CSRD reporting, including conducting a double materiality analysis, compiling a longlist of sustainability topics, and performing a stakeholder analysis. The group also organized a stakeholder interaction day with twelve external stakeholders to incorporate relevant perspectives into the process. Additionally, a draft version of a hospital CSRD report and an implementation plan were developed. Within the NVZ Knowledge Network, a digital platform for NVZ members, a CSRD group is active where members share knowledge and experiences regarding the directive's application in hospitals.

The double materiality analysis identified three material topics and five subtopics within the environmental section of the CSRD: climate change (climate mitigation and energy use), pollution (water pollution), and circular economy (resource use and waste).

The NVZ notes that the joint approach has improved understanding of CSRD requirements and facilitated knowledge sharing among hospitals. However, shared challenges remain, such as obtaining procurement data from suppliers and managing the complexity of waste processing due to supply chain dependencies. While the hospitals largely share the same material topics, these can vary by institution. Non-CSRD-reporting institutions, in particular, are implementing phased and prioritized sustainability ambitions. Although the reporting requirement has been postponed to 2027 under the Omnibus Proposal, the group continues to aim for reporting for the 2025 financial year, with the first reports to be published in 2026.

Reflection and Conclusion

The CSRD puts the healthcare sector on a path toward more transparent sustainability reporting and encourages the sector to act accordingly. While implementation poses challenges, the EU reporting requirements also offer opportunities to collect data and gain greater insights into products and supply chains. These insights are used to assess both the organization's impact on the environment (inside-out) and the risks from external factors on the organization (outside-in). Based on these data analyses, organizations can also address sustainability impacts themselves. Implementing these requirements demands new knowledge and skills within organizations.

The CSRD data points align with existing initiatives such as the Monitor for Sustainability and Health and the Healthcare Environmental Footprint (both RIVM projects commissioned by the Ministry of Health, Welfare and Sport). Other monitoring tools are also available, such as the Environmental Care Thermometer and the sector report from the Expertise Center for Sustainability in Healthcare (EVZ). Thus, the CSRD can strengthen existing sustainability monitoring tools within healthcare, and vice versa. Healthcare organizations, data processors, RIVM, and other stakeholders must further inventory overlaps between collected data and determine how these data can best be exchanged.

Several healthcare organizations are proactively collaborating to meet CSRD reporting requirements. Sector-wide collaboration, sharing good practices, and using uniform definitions can help ensure efficient and consistent reporting. Sharing good practices and creating benchmarks can help identify and apply effective strategies, even for smaller organizations. Industry associations play a key role in facilitating this knowledge exchange and can ensure more accessible implementation of reporting requirements. The practical examples in this brief demonstrate that proactive collaboration can help reduce administrative burdens and increase the sector's collective learning capacity.

The RIVM report “Safe & Sustainable by Design and European Policy for a Sustainable Economy” highlights that the CSRD is an important framework aimed at the continuous improvement of approaches and information to achieve sustainability, and that the reporting requirements ensure that supply chains and context are brought to the forefront [12]. These are key aspects for fostering more sustainable organizations and sectors. It is essential to focus on quality characteristics for collecting and reporting the information needed for CSRD compliance. Organizations also need space to learn from reporting and take responsibility in practice. For example, it is better to first report qualitatively on a relevant topic and build knowledge in this area than to omit it because no quantitative information is yet available [12].

If the current Omnibus Proposal is adopted, the eventual availability of data needed to achieve sustainability and map external risks will be significantly reduced, on top of the already limited scope of the original directive. If adopted, a significant portion of undertakings will no longer be directly required to provide data that could be used to better estimate indirect environmental data and to better map (product) supply chains and external risks. Recently, ZN announced that in 2026 it will not request additional data from healthcare providers and will instead use as much existing and public data as possible for CSRD reporting [39]. However, the directive will still exist, and smaller organizations will eventually still face indirect data requests from larger entities (mainly health insurers and some non-academic hospitals) that remain subject to reporting requirements, limited to what is allowed under the voluntary VSME standard. Moreover, some organizations have already prepared to comply with the CSRD and have started reporting but may no longer need to continue these efforts. Thus, the CSRD’s potential as an instrument for broader, data-driven sustainability management and steering in the healthcare sector as a whole remains largely untapped.

The practical examples in this knowledge brief show that, partly due to these indirect data requests and the sector’s own sustainability ambitions, many organizations still see the need for reliable sustainability data. Some healthcare organizations, including some ActiZ members, have indicated that despite a possible exemption, they intend to voluntarily continue reporting in line with their own sustainability goals.

Finally, to take real steps toward sustainable healthcare, it is important to strengthen two tracks simultaneously. On the one hand, this requires frameworks: clear legislation and regulations for a representative scope of the sector, relevant indicators, and reliable data, as intended by the CSRD and associated standards. On the other hand, a supportive structure is needed to enable organizations to work with these requirements. This includes collaboration within and between sectors, sufficient capacity and expertise, and a facilitating infrastructure for data sharing and knowledge development. These two tracks reinforce each other and are essential for successfully making healthcare more sustainable. By acting proactively, collaborating, and embedding sustainability in policies and practices, the healthcare sector can meet legal requirements and contribute to future-proof healthcare. This can be done more effectively when based on structured and harmonized data and information, as intended by the CSRD framework.

Acknowledgments

We thank the contact persons at organizations who shared their practical examples. In particular, we thank Jan-Pieter Zonnenberg (Radboud UMC), Angela Walraven (Ministry of Health, Welfare and Sport), the CSR Support Center (RVO), and the KIK-V program for their feedback in the preparation of this knowledge brief. Finally, we thank Lotte Stam for her preliminary research during her traineeship at RIVM.

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Erratum

Th example of Amsterdam UMC was not properly described (page 8) and reference 26 was incorrect (page 16).

On page 8, the crossed-out sentence about Amsterdam UMC must be replaced with:
In the ReUsable project, the Amsterdam UMC is investigating the replacement of sterile operating room gowns and drapes with washable alternatives in the sterile instrument tray in the operating room, which will lead to less waste; although this is currently more expensive due to transport and washing costs, researchers expect that large-scale application could ultimately lead to a reduction in costs [26].

Reference 26 should be:

26. Amsterdam UMC. *Minder afval uit operatiekamers moet mogelijk zijn* https://www.amsterdamumc.org/nl/vandaag/minder-afval-uit-operatiekamers-moet-mogelijk-zijn.htm. 2024 [cited 2025 18 september 2025].