

# Gather around

We provide you with the latest developments and practical recommendations on corporate reporting, digital initiatives and sustainability.



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**Hello readers,**  
Welcome to our July edition. This month, we explore the opportunities that lie behind perceived risks.

We discuss how the EU’s retreat from sustainability reporting could encourage companies to take the lead on climate change. We also examine how using AI isn’t making us lazy but rather shifting our mental capacity towards challenges that technology has not yet mastered.

Our Reporting intelligence rubric filters the latest regulatory news from the acronym-friendly GRI, UK SRS, IFRS, EFRAG and the EU.

We always appreciate hearing your thoughts and ambitions; please don’t hesitate to get in touch.

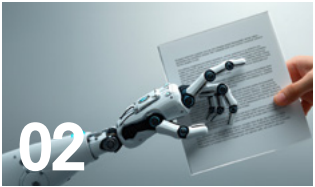
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## Why the EU rollback doesn’t threaten sustainability

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2025 has been tumultuous for sustainability teams. Recent EU policy changes have left sustainability teams questioning their purpose. Yet, true progress comes not from regulation, but from embracing sustainability as a core business imperative.



## AI can draft, but humans must deliver: mastering content curation

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AI-generated content is everywhere, spreading like Japanese Knotweed. Whether we love it or strongly dislike it, content creation has already changed forever.



## Reporting intelligence

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Major sustainability reporting developments this month include new GRI climate and labour standards, UK draft standard consultations, IFRS transition guidance and EU regulatory simplification efforts.



## Gather showcase

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We’re proud to announce the publication of Hunting’s 2024 Annual Report, produced in partnership with Gather. This report solidifies Hunting as a global, modern and diversified business.

# Why the EU rollback doesn't threaten sustainability

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What a year 2025 has been for sustainability. In case you missed it, the headlines have mainly focused on EU climate-related reporting requirements being rolled back or simplified. This has left many sustainability teams reeling, as they relied on legislation to push their boards to allocate much-needed resources. Now, without that legislative push, they find themselves without a motive.

## What has happened?

In June, we saw two big pieces of EU sustainability legislation amended by the EU Commission. The first being further amendments to the Omnibus package, specifically regarding the CSRD (Corporate Sustainability Reporting Directive) and the CSDDD (Corporate Sustainability Due Diligence Directive). For the CSRD, while the 1,000-employee threshold remains (for now), the EU Commission has announced a new threshold of €450 million to apply. For CSDDD, the thresholds will be much higher, applying only to businesses with over 5,000 employees and a net turnover of €1.5 billion.



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## Why the EU rollback doesn't threaten sustainability

continued

The second piece of news to emerge from the EU Commission in the last month was the last-minute discussion on whether the EU Green Claims Directive would come into effect. Despite now saying the Directive would not be withdrawn, there is still uncertainty over its future.

Both these updates reflect the EU Commission's goal to reduce reporting burdens on larger businesses by 25% by 2029.

This begs the question: Is the purpose of legislation to drive forward progress or set guardrails? If your business is relying on legislation to drive forward progress, you may now find yourself in a tricky spot.

**"Is the purpose of legislation to drive forward progress or set guardrails?"**

## How can we move beyond this moment in time?

First, we must acknowledge this is a moment in time. Sustainability is now being debated more widely than ever before. It has become a political issue, something that politicians are now choosing to weaponise alongside other social topics like housing, infrastructure and financial budgets.

Businesses should use this time to develop a strong sustainability strategy that represents the business's impacts and how these are addressed, regardless of regulatory requirements. True sustainability leaders will see this not as a setback but as an opportunity to differentiate themselves and demonstrate genuine commitment. These recent legislative pauses offer a chance to refine internal strategies and integrate sustainability deeply into core business operations, rather than treating it as a compliance exercise.

## There is still an opportunity to drive change if you choose to embrace it

The recent adjustments to EU sustainability legislation might feel like a step backwards for some, but there is also an opportunity here for meaningful change. Businesses should be fundamentally motivated to drive change to remain competitive, and this motivation should exist independently of regulatory pressure.

**"If you're waiting for legislation to bring your business up to standard, you've already missed the opportunity to lead the way."**

In a world increasingly conscious of environmental and social impact, companies that genuinely embed sustainability into their operations are better positioned to innovate, reduce risks, and enhance their brand reputation. Those that recognise this will help push each other forward through market forces, rather than being dragged by legislation that doesn't always grasp industry-specific challenges.

The EU may be tackling the climate crisis like a Dad's Army, but if you're waiting for legislation to bring your business up to standard, you've already missed the opportunity to lead the way. The real leaders in sustainability are those who proactively embrace it as a core business imperative, understanding that it's not just about compliance, but about long-term resilience, competitive advantage and positive impact. The EU's recent actions, rather than signalling a threat to sustainability, can be a catalyst for businesses to forge unique, more robust paths forward.

## Get in touch

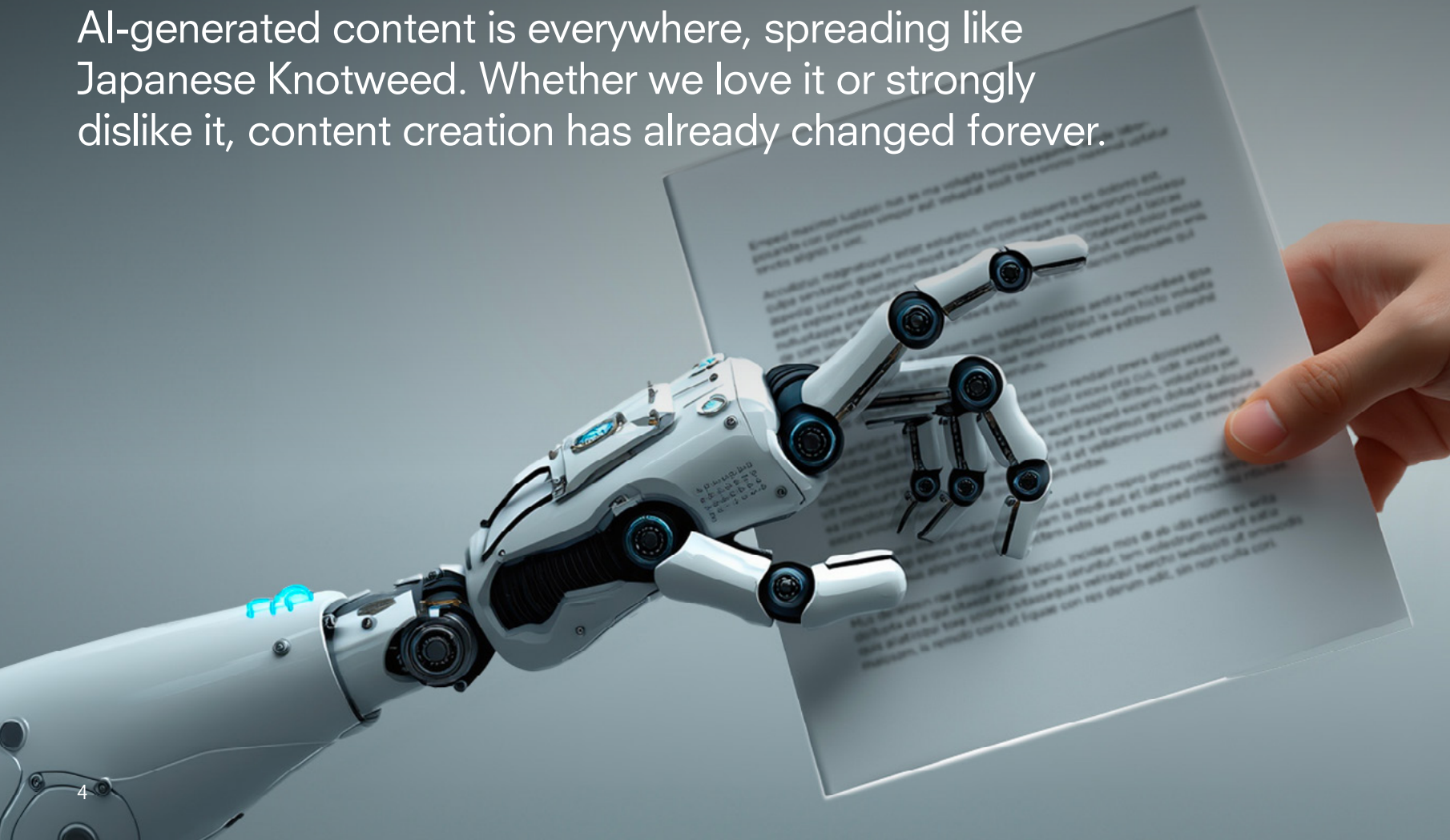


To learn more about how we can support your sustainability journey, reach out to Katy Fuller, Head of Sustainability, [katy@gather.london](mailto:katy@gather.london)



# AI can draft, but humans must deliver: mastering content curation

AI-generated content is everywhere, spreading like Japanese Knotweed. Whether we love it or strongly dislike it, content creation has already changed forever.



Our LinkedIn feeds are increasingly populated by ChatGPT or Gemini posts, Google's integration of AI into search has led to a dramatic drop-off of organic traffic (18-64% drop-off) to sites.

AI agent ads promising to automate my content creation workflows are appearing every few seconds in my social feeds. Studies by MIT and other universities raise concerns that over-reliance on AI can lead to disengagement from the content and a decrease in critical analysis.

On the other hand, another study published by science.org shows that having access to AI as a springboard for creative writing leads to greater creativity (assessed by usefulness and novelty) for 'less creative writers'.



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## AI can draft, but humans must deliver: mastering content curation continued

The questions that we keep coming back to are: What is the role of humans in all of this? Do we need AI in the creative process? Can AI improve our creativity? Will content creators still have a job in six months? Will we stop thinking critically because of AI?

### The human drive for efficiency

Let's be frank: In our increasingly fast-paced world, time is the ultimate currency, and mental energy is a precious commodity. We're constantly bombarded, always on, and perpetually juggling. This isn't a moral failing; it's the reality of modern life. And it's precisely this human condition that has become fertile ground for AI's rapid growth.

Think about it: Who wants to spend hours trawling through spreadsheets when an AI can analyse vast datasets and highlight insights in seconds? Who wants to meticulously craft a first draft of a marketing email when an AI can whip one up that's 80% there in a flash? This isn't just about cutting corners; it's about offloading cognitive load and reclaiming precious minutes.

The word 'laziness' often carries a negative connotation, implying a lack of effort and motivation. But in the context of AI, it's perhaps better reframed as an inherent human drive for efficiency and optimisation. We're wired to seek the path of least resistance. If a machine can do a repetitive, mundane, or time-consuming task faster and more accurately than we can, why wouldn't we leverage it? This isn't about avoiding work altogether; it's about avoiding unnecessary work. It's about preserving our mental bandwidth for the complex, creative, and uniquely human challenges that AI can't yet solve – things like strategic thinking, emotional intelligence and genuine innovation.

### Using your competitiveness as an advantage

Curious about how AI impacts creatives, I've been closely following many online discussions on their use of AI. One creative's observation resonates: while AI often offers predictable or mediocre responses, he uses this as a starting point to explore more novel and interesting areas. It's essentially turning AI's predictability into a creative superpower. It taps into our deep-rooted competitiveness, encouraging us to be better and more inventive.

And here lies the secret to using and curating AI effectively and creatively: don't outsource your critical analysis of what you're reading. Dig deeper. Creativity is the ultimate pursuit and we may have just met our match. Don't be afraid of AI outputs, but analyse them and ponder how you could improve them. I can't help but think of how talents such as Djokovic, Federer and Nadal, and their deep-seated competitiveness, have improved tennis as a sport.

Curate, refine, and dig deeply for new and valuable ideas. Stay curious and question what you receive, no matter how busy you are. This is what high-quality content creation is about: tapping into the Zeitgeist and discovering that gem that will make people stop and take notice.

## Get in touch



To find out more and discuss how Gather can help embrace your difference, contact Julia Scanlon, Director of Digital, [julia@gather.london](mailto:julia@gather.london)

# Reporting intelligence

## GRI have released new climate change and energy standards



The Global Reporting Initiative (GRI) has released new Climate Change (GRI 102) and Energy (GRI 103) standards to help companies report on climate and energy impacts. The updated standards incorporate 'just transition' principles, requiring disclosure of effects on workers and communities from climate plans.

New requirements include transition plans aligned with scientific evidence, fossil fuel phase-out targets, adaptation plans and carbon credit usage. The energy standard focuses on consumption, efficiency and renewable sourcing. GRI collaborated with the IFRS Foundation and EFRAG to ensure interoperability with other reporting frameworks, enabling companies to use equivalent disclosures across standards.

## UK government releases draft sustainability reporting standards for public consultation



The UK government have released draft UK Sustainability Reporting Standards (UK SRS) based on the IFRS Foundation's ISSB standards, potentially forming the basis for mandatory sustainability reporting requirements. The proposed UK SRS S1 and S2 standards closely align with IFRS equivalents but include key amendments: extending 'climate-first' relief from one to two years to help companies prioritise climate reporting and removing the option to publish sustainability disclosures later than financial statements.

The government is simultaneously consulting on transition plan requirements for large companies and financial institutions, plus a voluntary assurance provider registration regime. All consultations close on 17 September 2025 with finalised standards expected later this year.

## New IFRS guidance supports companies in reporting climate transition plans



The IFRS Foundation has released new guidance to help companies disclose climate transition plans under the ISSB's climate-related standard (IFRS S2). The guidance builds on the Transition Plan Taskforce (TPT) framework, which IFRS assumed responsibility for last year to harmonise sustainability reporting requirements. While IFRS S2 doesn't mandate transition plans, it requires disclosure of material climate-related transition risks and information about existing plans.

The guidance covers both mitigation and adaptation plans, aiming to reduce fragmentation in transition plan disclosures. Currently, 36 jurisdictions have adopted or are using ISSB standards, with 17 having finalised their implementation approach.

## EFrag have released a progress report on ESRS simplification



EFrag has released a progress report on simplifying the European Sustainability Reporting Standards (ESRS), revealing plans to reduce required datapoints by over 50% while preserving CSRD's core objectives. This follows the European Commission's Omnibus I package aimed at reducing sustainability reporting burdens. EFRAG found that the current ESRS contains overly granular narrative datapoints that could be deleted or moved to non-binding guidance.

Key simplification areas include streamlining double materiality assessments, improving readability and enhancing interoperability with IFRS standards. EFRAG faces a tight October 2025 deadline and has requested more time for consultation. Exposure drafts are expected in July, with final advice delivered in October.

Reporting intelligence  
continued

## GRI releases draft standards on labour discrimination and workplace diversity



The Global Reporting Initiative (GRI) has released two draft labour-focused sustainability disclosure standards: “Non-Discrimination and Equal Opportunity” and “Diversity and Inclusion”. These standards require companies to report on discrimination incidents, causes of direct and indirect discrimination, and integration of diversity policies into organisational strategies.

The drafts are part of GRI’s broader Labour Project, launched in 2022, which aims to revise eight labour-related standards covering employment practices, working conditions, career development, and workers’ rights protection. Public consultation runs until 15 September 2025, with final standards expected from mid-2026. The initiative seeks to enhance transparency on companies’ labour impacts and management approaches.

## EU Commission to simplify EU taxonomy rules



The European Commission has announced the adoption of a number of measures aimed at simplifying the application of the EU Taxonomy to reduce the administrative burdens on companies. Key changes include cutting reporting datapoints by 64% for non-financial firms and 89% for financial companies and allowing businesses to exempt non-material activities (under 10% of revenue, capex, or operating expenses) from taxonomy assessments.

The EU Taxonomy classifies economic activities contributing to six environmental objectives, including climate mitigation, water protection and biodiversity restoration. Additional simplifications include optional exemptions for operating expenditure assessments and streamlined criteria. These changes will apply from 2026 for the 2025 financial year, following parliamentary scrutiny.



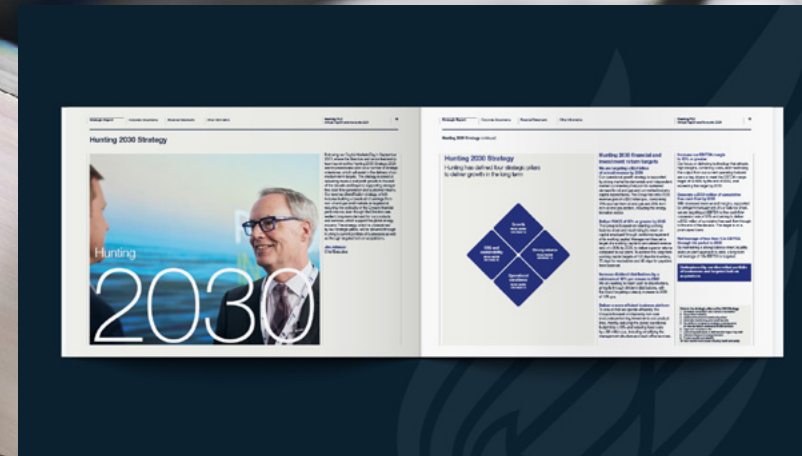
# Gather showcase

## We're proud to announce the publication of Hunting's 2024 Annual Report

Hunting is a FTSE 250 global precision engineering group, which provides quality-assured products and services for the energy, aviation, commercial space, defence, medical and power generation sectors.

This year, we helped Hunting articulate their 2030 strategy in their annual report, which laid out how they will be transforming towards increasing revenues in non-oil and gas and energy-transition-focussed products and services.

To emphasise their story of change, we introduced a golden thread – 'From Subsea to Space' across the reporting suite, highlighting the breadth of their impact.





Gather showcase  
continued



In collaboration with **workiva**

## Authenticity and Trust in an AI world (in collaboration with Workiva)

People don't just read your annual report anymore – AI does. Increasingly, AI acts as the lens through which your corporate messaging is interpreted, influencing how stakeholders perceive your business. In this new landscape, it's essential to create content that AI can accurately understand and faithfully convey.

This immersive session is designed for professionals in corporate communications, investor relations and sustainability. It offers a valuable opportunity to connect with peers, exchange insights and explore the evolving role of AI in shaping corporate narratives.

**Tuesday 22 July 2025**  
**8:30am**



## Contact

Please do get in touch,  
we'd love to hear from you.

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## GATHER

Joined-up communications in a changing world.  
Brand. Reporting. Digital. Sustainability.