



Corporate Sustainability Reporting Directive (CSRD) Checklist

What action items will your organisation have to take to be in compliance with CSRD?

Review the action items below and hover over each step for additional detail.

★ = potential CBAM overlap

PLAN

- ★ Map out your organisation
- Establish your reporting timeline
- Map out your value chain
- ★ Identify overlaps across your compliance and voluntary frameworks
- Build your CSRD task force
- Educate and level-set
- Partner with external experts
- Review ESG topics and perform a gap analysis

DO

- ★ Conduct a double materiality assessment
- Establish material topics and areas of focus
- ★ Perform risk and opportunity assessments
- Develop mitigation and adaptation strategies
- Develop opportunity plans
- Set meaningful targets
- ★ Data collection and management
- Engage with your supply chain
- Develop policies and action plans
- Obtain executive sign off
- Build your CSRD disclosure

CHECK

- ★ Obtain third party assurance

ACT

- ★ Publish your disclosure
- Communicate
- Implement policies and action plans

IMPROVE

- Improve and evolve data
- Monitor progress
- Repeat and reassess