

The Corporate Sustainability Reporting Directive (CSRD) compliance checklist

The Corporate Sustainability Reporting Directive (CSRD) sets a new benchmark for sustainability transparency, requiring businesses across the EU to elevate their reporting practices. Navigating these requirements can be complex, but with the right approach, compliance becomes an opportunity to strengthen sustainability performance and build trust with stakeholders.

This step-by-step checklist is designed to help sustainability and procurement professionals, guiding you through CSRD compliance—from assessing applicability to implementing continuous improvements. Follow these structured actions to meet reporting requirements, enhance data accuracy, and drive meaningful impact.

1. Determine CSRD Applicability

- Assess company size (employees, turnover, total assets)
- Identify reporting year based on company type:
 - o Large listed companies: FY 2024 (report in 2025)
 - o Large non-listed companies: FY 2025 (report in 2026)
 - o Listed SMEs: FY 2026 (report in 2027)

2. Build Sustainability Team

- Designate a CSRD compliance lead
- Form cross-functional team (sustainability, procurement, finance, legal)
- Engage external auditor for assurance

3. Conduct Double Materiality Assessment

- Identify relevant ESRS sustainability topics
- Assess outward impacts (environmental and social)
- Evaluate inward risks (financial impacts on business)
- Document assessment process (per IRO-I requirements)

4. Perform Gap Analysis

- Review current ESG reporting practices
- Compare with CSRD and ESRS requirements
- Identify data collection and reporting gaps

5. Develop Data Collection Framework

- Create data collection templates for all material topics
- Establish data collection processes for Scope 1, 2, and 3 emissions
- Implement or upgrade sustainability data management tools

6. Align with European Sustainability Reporting Standards (ESRS)

- Review all applicable ESRS (environmental, social, governance)
- Ensure reporting covers all material topics and disclosure requirements
- Prepare to report on sustainability policies, risks, and targets

7. Engage Stakeholders

- Identify key internal and external stakeholders
- Conduct stakeholder consultations on material topics
- Document stakeholder engagement process

8. Implement Sustainability Due Diligence

- Develop supplier assessment criteria aligned with CSRD
- Conduct risk assessments across the supply chain
- Create mitigation plans for identified risks

9. Prepare Climate Transition Plan

- Set science-based targets for emissions reduction
- Develop strategies to achieve climate neutrality by 2050
- Align plan with TCFD recommendations

10. Establish Governance Structure

- Define roles and responsibilities for CSRD compliance
- Implement internal controls for sustainability reporting
- Develop approval process for CSRD disclosures

11. Draft CSRD Report

- Structure report according to ESRS requirements
- Include all material topics, disclosure requirements, and datapoints
- Ensure alignment with management report structure

12. Conduct Internal Assurance Readiness

- Perform internal audit of CSRD disclosures
- Address any identified weaknesses or gaps
- Prepare documentation for external assurance

13. Obtain External Assurance

- Engage with selected auditor for limited assurance
- Provide all necessary documentation and evidence
- Address any auditor concerns or requests

14. Prepare for Digital Reporting

- Familiarise with EU taxonomy and digital tagging requirements
- Ensure sustainability data is in a format compatible with digital reporting

15. Establish Continuous Improvement Process

- Set up regular review of CSRD compliance process
- Monitor regulatory updates and new ESRS developments
- Plan for potential transition to reasonable assurance in future years

By following this checklist, sustainability and procurement professionals can systematically approach CSRD compliance, ensuring comprehensive coverage of all requirements and positioning their organisations for successful reporting in 2025 and beyond.

CSRD compliance doesn't have to be overwhelming. With the right expertise, you can streamline your approach and stay ahead of regulatory changes.

Get expert guidance from Sedex's sustainability specialists. We'll help you implement this checklist, refine your reporting strategy, and support your organisation for readiness.

Boost your CSRD readiness today.

[Contact Sedex](#) for tailored support.

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The use of this checklist does not guarantee compliance with CSRD or any other regulatory requirements. Each organization's circumstances are unique, and additional steps or modifications may be necessary to achieve full compliance.

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