CSRD Readiness Checklist

A self-check for teams preparing a first CSRD / ESRS sustainability statement

Tick each item when it is done and you can show evidence for it. Items you cannot tick are your gaps. Scope and application dates depend on national transposition of the amended CSRD, so confirm them with your adviser. Companies in scope for financial years beginning in 2026 may have a choice of standard version; check the latest Commission and national guidance.

1. Scope and timing

- [ ] We have confirmed whether we are in scope (employees, net turnover, group structure) and for which financial year.
- [ ] We know how our Member State has transposed (or plans to transpose) the amended CSRD.
- [ ] We have decided which standard version applies to our first report and recorded the reason.
- [ ] We have a named executive sponsor and a project owner.

2. Double materiality assessment

- [ ] The value chain and business model are mapped.
- [ ] Impacts, risks and opportunities are listed by topic.
- [ ] Stakeholders were consulted and the consultation is documented.
- [ ] Scoring method and materiality thresholds are written down.
- [ ] The result was challenged by someone outside the working group.
- [ ] Management or the board has approved the result.
- [ ] Material topics are mapped to disclosure requirements and datapoints.

3. Gap analysis

- [ ] A datapoint list has been built for our material topics.
- [ ] Each datapoint is rated Ready, Partial, Missing or Not applicable.
- [ ] Gaps are ranked by effort and risk.
- [ ] Each gap has an owner, a date and an expected evidence source.

4. Data and controls

- [ ] Every datapoint has a named data owner.
- [ ] Calculation methods are documented.
- [ ] Emission factors, sources and years are recorded.
- [ ] Data is stored with version control and an audit trail.
- [ ] Reported figures reconcile to financial statements where they overlap.
- [ ] Estimates and assumptions are recorded with their basis.

5. Governance

- [ ] Board or committee oversight of sustainability is defined and minuted.
- [ ] Policies, actions and targets for each material topic are documented.

- [ ] Internal review and sign-off steps are defined.

6. Assurance and digital reporting

- [ ] We know who will provide assurance and what evidence they expect.
- [ ] An evidence index links each reported figure to its source.
- [ ] We have asked our software or filing agent about digital tagging for the sustainability statement.
- [ ] A dry run of the report has been prepared and tested.

7. Value chain

- [ ] We know which suppliers and customers we will request data from.
- [ ] Requests to smaller companies are kept proportionate.

Sources to check: European Commission corporate sustainability reporting pages, EFRAG implementation guidance and your national law. Guides: esglistings.com/esg-guides

More guides, checklists and a directory of ESG providers: esglistings.com