

Nederlandse Beroepsorganisatie van Accountants









Ministry of Economic Affairs

#### Watch the webinar here

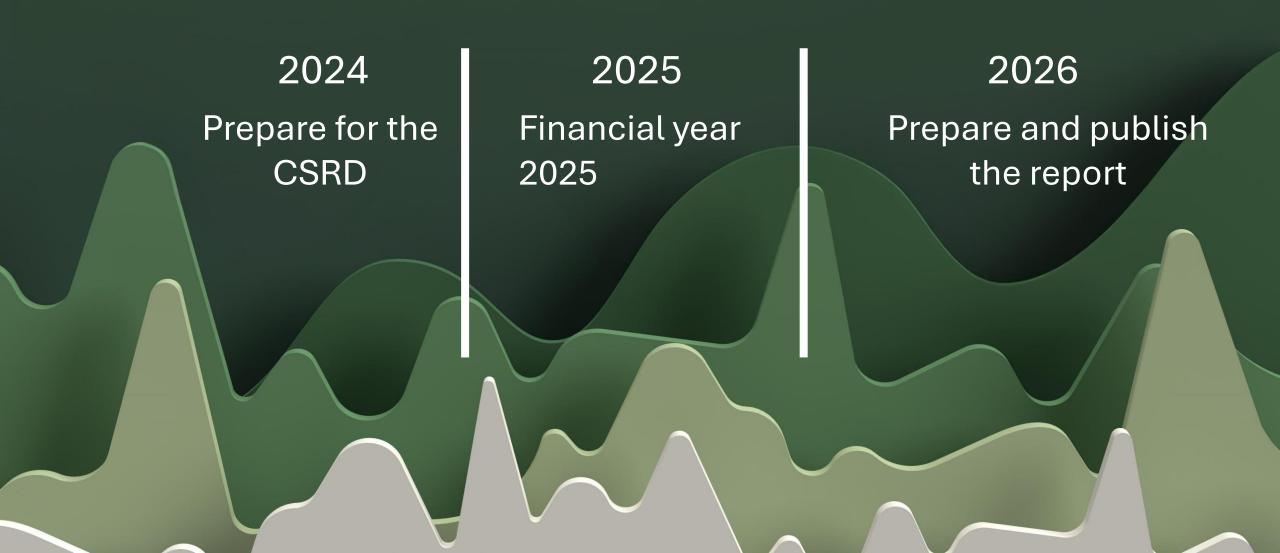


**CSRD & ESRS:** 

Ready to start? A checklist.

December 3, 2024

# Timeline for Large Companies with Reporting Obligations over 2025



## Interview Carlijn Oskam (Fresh Produce Centre)

#### **Questions:**

"How have you helped your members in preparing for CSRD reporting?"

"Have you engaged external advisors to assist with the process?"

"Has preparing for CSRD reporting prompted any strategic changes within the sector?"

CLICK HERE TO GO TO THE INTERVIEW (from minute 28:38 to 32:57)

#### Checklist 1/4

■ Mission and Vision

The organisation has a clear mission and vision regarding sustainability, enabling it to report on this

☐ Top Management Involvement

Responsibilities for the board/executive management/Board of Directors/Supervisory Board and the CSRD core team are clear; processes for monitoring and oversight are well-established

□ Audit

The external accountant has been informed and is involved (see also 540 5.4)

### Checklist 2/4

- ☐ External Collaboration
  - Collaboration with sector/industry organisations has been initiated and utilised (see also <u>FAQ 7.1</u> and <u>FAQ 7.6</u>)
- Partners

The supply chain partners, including SMEs, have been involved in the preparation (see also FAQ Chapter 4 and FAQ 7.3)

☐ Double Materiality Assessment (DMA)

The DMA has been completed (see also <u>NBA DMA steps</u> and <u>EFRAG</u> implementation guidance on the <u>DMA</u>)

#### Checklist 3/4

- ☐ Internal Roles and Responsibilities
  - All employees and teams are aware of what CSRD data they need to provide, when to provide it and to whom (see also FAQ 7.3)
- ☐ Administrative Process Setup

The reporting manual, process descriptions, policy documents and information flows are in order

☐ Data Process Setup

Internal processes are in place to measure data starting from the beginning of the 2025 fiscal year (see also FAQ 6.10, FAQ 7.1, and FAQ 7.2)

#### Checklist 4/4

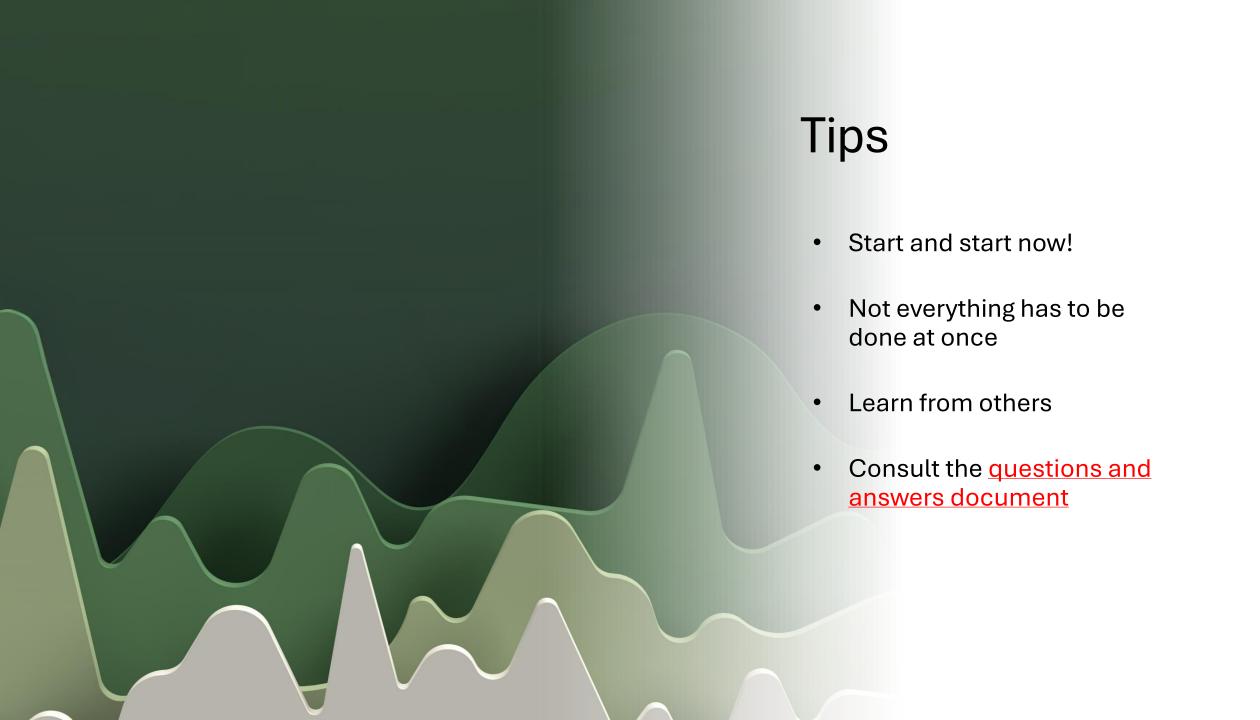
Planning

The timeline for preparing the sustainability report as part of the management report is clear and aligned (this includes steps such as: draft report, review and discussions with the Board of Directors, Supervisory Board, Works Council and the accountant)

- Milestone: All preparations are complete to start on January 1
- ☐ Feedback Loop

Allocate adequate time and resources for feedback, evaluation and identifying of improvement areas for the next year's CSRD report

For more information, see the CSRD webinars





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