



Nederlandse
Beroepsorganisatie
van Accountants



**RAAD VOOR DE
JAARVERSLAGGEVING**

Dutch Accounting Standards Board



Ministry of Economic Affairs

Watch the webinar [here](#)

WEBINAR

CSRD & ESRS:
Ready to start? A checklist.
December 3, 2024

Timeline for Large Companies with Reporting Obligations over 2025

2024

Prepare for the
CSRD

2025

Financial year
2025

2026

Prepare and publish
the report

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 [FAQ 6.4](#))

Checklist 2/4

External Collaboration

Collaboration with sector/industry organisations has been initiated and utilised (see also [FAQ 7.1](#) and [FAQ 7.6](#))

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 [NBA DMA steps](#) and [EFRAG implementation guidance on the DMA](#))

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](#)

Tips

- Start and start now!
- Not everything has to be done at once
- Learn from others
- Consult the [questions and answers document](#)



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