
CSRD READINESS GUIDE

CSRD Readiness

Checklist for Industrial Companies

44 diagnostic questions across 7 categories — designed to help energy, manufacturing and industrial organisations understand exactly where they stand against CSRD requirements before the deadline arrives.

Ejro Elum

Environmental Systems Architect · AWS Certified Solutions Architect

ejro.de · info@ejro.de

A practical guide, not a compliance guarantee

Work through each section with the relevant stakeholders in your organisation — sustainability, IT, legal, finance, and operations all have a role in CSRD readiness. Tick each item you can answer confidently. Leave blank any item where you are uncertain or where the answer is clearly no.

40+ ticked	25–39 ticked	Under 25 ticked
Strong foundation. Focus on closing specific gaps and preparing for external assurance.	Partial readiness. Prioritise data infrastructure and governance gaps urgently.	Significant work ahead. Start with governance, DMA, and data collection systems immediately.

Note: This checklist is a diagnostic tool. It reflects the author's interpretation of CSRD and ESRS requirements as understood at the time of publication. It does not constitute legal or compliance advice. Always verify requirements with your legal counsel and assurance provider.

1. Governance & Oversight

CSRD requires companies to demonstrate that sustainability is embedded at board level, not delegated entirely to operational teams.

- Has your board formally assigned responsibility for ESG oversight?
- Is there a named executive or committee accountable for CSRD compliance?
- Does your board receive regular ESG performance reporting?
- Have sustainability risks been integrated into your enterprise risk framework?
- Is ESG performance linked to executive remuneration or KPIs?
Not mandatory under CSRD but signals genuine governance commitment to auditors.

2. Double Materiality Assessment

The double materiality assessment is the analytical foundation of CSRD. It identifies which ESG topics are material to your business — both from financial and impact perspectives.

- Have you conducted a double materiality assessment (DMA)?
- Does your DMA cover both impact materiality and financial materiality?
- Have stakeholders been consulted as part of the DMA process?
- Is the DMA documented and auditable?
- Is the DMA reviewed and updated at least annually?
- Are material topics clearly mapped to the relevant ESRS standards?
ESRS = European Sustainability Reporting Standards — the technical framework underpinning CSRD disclosures.

3. Environmental Data Collection (Scope 1, 2 & 3)

Environmental data is the largest data challenge in CSRD. Scope 3 in particular — indirect emissions across your value chain — requires infrastructure, not just intent.

- Do you systematically collect Scope 1 direct emissions data across all facilities?

- Do you collect Scope 2 data (purchased electricity, heat, cooling, steam)?
- Have you identified and begun collecting relevant Scope 3 categories?
CSRD does not require all 15 Scope 3 categories — only those deemed material in your DMA.
- Is environmental data collected automatically from operational systems, or manually?
Manual collection is a significant audit risk — errors, inconsistencies, and gaps are common.
- Do you collect data on energy consumption, water usage, and waste generation?
- Is biodiversity impact assessed where relevant to your operations?
- Are data collection processes consistent across all sites and subsidiaries?

4. Data Infrastructure & Systems

CSRD requires data that is verifiable, consistent, and auditable. Spreadsheets and manual processes cannot reliably meet this standard at scale.

- Is ESG data stored in a centralised, structured system rather than dispersed spreadsheets?
- Does your data infrastructure maintain a full audit trail for all ESG figures?
- Can your systems produce point-in-time snapshots — i.e. reconstruct the data as it stood at a given date?
- Are data access controls and permissions properly configured?
- Is your ESG data infrastructure integrated with operational data sources (ERP, energy monitoring, etc.)?
- Have you assessed whether your cloud infrastructure meets data residency requirements under GDPR?
- Is there a documented data governance policy covering ESG data?
- Is your ESG data backed up and recoverable in the event of a system failure?

5. Social & Workforce Disclosures

CSRD covers the full ESG spectrum. Social disclosures — on workforce, human rights, and community impact — are frequently underestimated in scope.

- Do you systematically collect workforce data (headcount, gender, pay gap, turnover)?
- Have you conducted a human rights due diligence assessment across your value chain?

- Do you track health and safety incidents, lost-time rates, and near-misses?
- Do you have documented policies on diversity, equity and inclusion?
- Are supply chain labour standards assessed and monitored?

6. Reporting & Disclosure Readiness

The output of CSRD is a sustainability statement embedded in your annual report — not a standalone document. It must meet specific formatting and assurance requirements.

- Is your sustainability statement planned as part of the annual management report (not a separate document)?
CSRD requires the sustainability statement to be included in the management report, not published separately.
- Have you engaged an external assurance provider for limited assurance of your disclosures?
- Are your disclosures aligned with the European Sustainability Reporting Standards (ESRS)?
- Have you mapped your existing reporting (GRI, TCFD, CDP) to CSRD requirements to identify gaps?
- Do you have a process for collecting and verifying third-party data (e.g. supplier emissions)?
- Is your legal team aware of CSRD liability implications for material misstatements?

7. Timeline & Regulatory Awareness

CSRD is phased. Knowing exactly when your organisation enters scope determines how urgently you need to act.

- Do you know which CSRD wave applies to your organisation?
Wave 1 (FY2024): Large public-interest entities >500 employees. Wave 2 (FY2025): Other large companies. Wave 3 (FY2026): Listed SMEs.
- Have you identified your first mandatory reporting year and worked backward to set data collection deadlines?
- Are you monitoring EFRAG guidance updates and sector-specific ESRS developments?
- Have you assessed the impact of CSRD on your supplier relationships and procurement requirements?
- Is your legal and compliance team tracking potential penalties for non-compliance in your jurisdiction?

NEXT STEPS

If you found gaps — let's talk.

I offer a structured CSRD Readiness Assessment for industrial and manufacturing organisations — a fixed-fee engagement that delivers a written gap analysis and prioritised recommendations within 5 working days. I also design the AWS-native ESG data infrastructure that makes CSRD reporting credible, auditable and scalable for the long term.

Get in touch

info@ejiro.de

+49 (177) 716 9501

ejiro.de

Ejro Elum · Environmental Systems Architect · AWS Certified Solutions Architect · Duisburg, Germany