

The introduction of the Corporate Sustainability Reporting Directive (CSRD) presents organisations across various sizes and industries with complex challenges, including:

## 1 Understanding the Directive

The CSRD mandates comprehensive reporting requirements, posing a challenge for organisations with complex operations to collect, verify and report the required data.



## 2 Materiality Assessment

Undertaking a thorough double materiality assessment to identify the truly material impacts, risks and opportunities can be difficult for organisations due to its multifaceted approach.



## 3 Resource Constraints

Limited financial and human resources can hinder the ability of SMEs to adequately prepare for, comply and stay up to date with CSRD requirements.



## 4 Timing

Data collection and consolidation, content development and internal review processes need to start earlier in the year to meet publication deadlines, impacting resource planning.



## 5 Data Collection & Management

The need for comprehensive data collection, management and reporting processes poses a significant challenge, especially for those without existing systems in place.



## 6 Integration into Business Strategy

Embedding sustainability into the core business strategy and operations in a way that complies with the CSRD while still supporting business growth is a complex task for organisations.



Designed to effectively overcome these challenges, our Sustainability Disclosure & Reporting Advisory Program supports you in preparing for and meeting CSRD reporting obligations with a step-by-step approach. Learn more!