

CASE STUDY

CSRD compliant Double Materiality Assessment

Client Requirements

Initiate CSRD reporting process driven by a Double Materiality Assessment (DMA), which considers the financial and impact materiality of topics
Determine, rank and quantify relevant impacts, risks, and opportunities (IROs), resulting in a short-list of material IROs
Map material IROs against ESRS topic standards and conduct a gap analysis between existing disclosure and the ESRS disclosure requirements
Support external limited assurance of the material IROs and the double materiality process

Our Approach

Liaised directly with internal data owners and stakeholders covering representatives from Sustainability, Risk, Human Resources, Legal and Finance teams
Completed Value Chain Mapping template to inform analysis of material topics
Identified relevant IROs through desktop research & internal engagement and validated with stakeholders and experts
Supported CSRD working group in the ranking and quantification of IROs
Worked with management to set an appropriate materiality threshold
Determined the ESRS disclosure requirements

Outcome & Deliverables

Assurance-ready DMA report, methodology report and supporting documentation
Map of material IROs and their relevant ESRS topics, sub-topics and sub sub-topics to provide a full list of ESRS requirements
Supported the creation of an internal sustainability reporting dashboard
Presented DMA results to the ExCo
Positive feedback from external auditors



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