CSRD OBLIGATION ROADMAP
READY FOR THE FUTURE IN 9 STEPS

For many companies in the construction industry in the EU, the CSRD obligation is fast approaching. UK companies that operate within the EU or are part of an EU group will also need to comply with the CSRD. From the financial year 2025, large companies previously outside the Non-Financial Reporting Directive (NFRD) will be required to prepare a sustainability report and have it audited by their auditor. In 2026, it will then be the turn of listed SMEs. Which steps can you already take to prepare for the obligation? This CSRD roadmap will help you on your way!

1 — DIVE DEEPER INTO CSRD
- ✓ Understand CSRD requirements and guidelines.
- ✓ Consult official European Union documents.
- ✓ Visit official websites such as Gov.UK and The Carbon Trust but also keep an eye on industry-specific media to keep an eye out for updates around CSRD in the construction industry.

2 — START A MATERIALITY ASSESSMENT
- ✓ Double materiality: companies should report how their activities affect society and the environment, but also report how these factors in turn affect the company.
- ✓ Determine which topics are relevant, or material, to your business.
- ✓ Consider engaging an expert to support you in this process.

3 — EXISTING REPORTING PROCESSES UNDER THE MICROSCOPE
- ✓ Map relevant processes and assess them against CSRD requirements.
- ✓ Identify gaps.
- ✓ Document your findings; include gaps and priorities for improvement.

4 — IMPLEMENT REQUIRED SYSTEMS AND PROCESSES
- ✓ Ensure you can collect and report data for the CSRD.
- ✓ Assess your software packages and see what CSRD data they contain.
- ✓ Contact your software vendors to explore how easily you can export/use this data for CSRD reporting.

5 — EVERYONE ON BOARD WITH THE CSRD
- ✓ Inform all employees about the CSRD requirements and new processes.
- ✓ Invest in knowledge assurance and training.

6 — TALK TO STAKEHOLDERS
- ✓ Talk to suppliers, customers and other partners about CSRD.
- ✓ Determine what data to share.
- ✓ Encourage engagement and transparency in the chain.

7 — STAY TUNED FOR UPDATES
- ✓ The CSRD is 'work in progress'.
- ✓ Follow developments around the CSRD.
- ✓ Adjust processes based on additional guidelines and regulatory updates.

8 — PREPARE FOR AUDIT
- ✓ Have your reporting audited by an external auditor.
- ✓ Make sure you have all necessary documentation ready.
- ✓ Submit your report as part of your annual report to the Chamber of Commerce.

9 — ENGAGE A HELPLINE
- ✓ Consider hiring a sustainability expert.
- ✓ This will prevent stress and ensure correct implementation.

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