

Questions to Ask Yourself to Prepare for CSRD.

1. Leadership Understanding:

• Do our senior leadership and board members have a comprehensive understanding of the CSRD requirements and the strategic implications for our business? Ensuring top-level understanding and buy-in is critical for the successful implementation of the CSRD requirements.

2. Skills and Training:

• Do our people have the necessary expertise within our organisation? If not, how can we bridge this skills gap? Building or acquiring the right expertise is pivotal for producing high-quality CSRD disclosures.

3. Strategic Integration of Sustainability:

• How is sustainability integrated into our core business strategy, and how does this influence our risk management and opportunity identification processes? Integrating sustainability drives both compliance with CSRD and long-term business value.

4. Scope and Coverage:

• How does our current sustainability reporting align with the requirements of the CSRD? Identifying gaps between current reporting and CSRD requirements will guide necessary adjustments.

5. Data Collection & Verification:

• Do we have the necessary systems and processes in place to accurately collect, verify, and report the required sustainability information? Reliable data collection and reporting mechanisms are essential for trustworthiness and compliance.

Questions to Ask Yourself to Upskill your Company.

1. Knowledge does not change minds

• Does our organisation provide experiential, action-oriented learning and upskilling? Employees need time to try new skills, share their experiences and learn from one another in order to embed learning and create work that responds to the wider corporate goals of the organisation.

2. Sustainability is more than 'being Green'.

• Do we focus on carbon reduction and environmental issues only? A sustainability upskilling programme focused on climate alone does not equip employees with the information they need to do their jobs more sustainably.

3. Strategy implementation

• How well is our sustainability strategy understood within the organisation? A strategy with no engagement plan is a car with no wheels. You need upskilled and engage employees to achieve your sustainability targets.

4. Sustainability in everyone's role

 Have people's jobs changed as a result of the organisation's sustainability commitments? People need to work differently to deliver their work sustainably. Embed sustainability in everyone's role – if it is the responsibility of just a few people, targets will not be met.

5. Power and influence for change

• Does our sustainability lead/team have the required time, talent and budget to make change in line with the corporate agenda? A CSO (& their team) with no power is at best a PR foghorn and at worst, a cost centre with no bite.

For more information contact

Madeleine Murray madeleine@changebydegrees.com; 086 6620801

Dr. Ciaran O'Carroll ciaran@changebydegrees.com