

CSRD Gap Analysis

IDENTIFY YOUR CSRD-RELATED STRENGTHS AND WEAKNESSES



WHY CSRD GAP ANALYSIS?

If your organization is starting Corporate Sustainability Reporting Directive (CSRD) alignment or adjusting to CSRD requirements from other sustainability disclosure standards, our gap analysis can help.

HOW IS IT DONE?

We assess your organization's disclosure gaps between present environmental, social and governance (ESG) reporting standards and those of the CSRD. We can then formalize the focus areas before presenting a road map of how you are managing those issues.

To help you understand your CSRD strategy's strengths and weaknesses, and ensure continuous improvement, the following activities are usually included in a gap analysis:

- Review the terminology and basic steps to select your organization's material topics
- Identify gaps in the data points subject to materiality assessment/cross-cutting and topical standards required by EU law
- Review the disclosure content and structure requirements

KEY BENEFITS

- Gain a full assessment from a third party to spot and understand issues
- Understand the European Sustainability Reporting Standards (ESRS), which set out the requirements for reporting sustainability-related impacts, opportunities and risks
- Identify gaps in your disclosures, processes or controls to enable management and governance leaders to act promptly
- Cross-reference standards and identify synergies with your current report framework(s)
- Classify strengths and weaknesses objectively to address key areas of concern
- Prioritize and optimize resources to improve efficiency and overall output, such as high-quality disclosures and reports

HOW IS THE SCOPE OF THE ANALYSIS?

We assess your organization's disclosure gaps between present ESG reporting standards and those of the CSRD. We can then formalize the focus areas before presenting a road map of how you are managing those issues.

Therefore, the scope depends on the material topics identified in the initial stages. The performance assessment varies according to the exact nature of your situation.

WHY SGS?

We have been a leader in sustainability and ESG services for over 30 years. With expertise in all major industries, we understand each sector's pain points and have the technical expertise and logistical capabilities to ensure realistic sustainability outcomes.

Our global network can support your compliance and efficiency requirements, including:

- An introduction to the CSRD
- Identification of gaps in your current disclosures, processes or controls
- Double materiality assessment support
- Disclosure and report preparation
- Help to formalize sustainability due diligence processes
- Support to gather the ESG information you need before evaluation
- Topic-specific services relating to the European Sustainability Reporting Standards (ESRS), biodiversity and water stewardship, etc.



FURTHER INFORMATION

For further information, visit [SGS.com/CSRD](https://www.sgs.com/CSRD) now.