

# CSRD Sustainability Report

ESRS-aligned reporting template

*[Company name] | [Reporting year]*

PREVIEW

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# CSRD Sustainability Report - Workbook

Companion workbook to the CSRD Sustainability Report Template (DOCX). Aligned with ESRS 1-2, E1-E5, S1-S4 and G1.

## Sheets

|                              |                                                                                           |
|------------------------------|-------------------------------------------------------------------------------------------|
| 1. Double Materiality        | Score impact and financial materiality per topic; auto-classification of material topics. |
| 2. Stakeholder Engagement    | Log of stakeholder groups, methods, frequency and outcomes.                               |
| 3. IROs Register             | Impacts, Risks and Opportunities mapped to ESRS topics.                                   |
| 4. ESRS Data Index           | Disclosure-by-disclosure index with status, owner and source.                             |
| 5. E1 GHG Inventory          | Scope 1-3 emissions per category with intensity calculations.                             |
| 6. E1 Targets & Transition   | Climate targets, baseline, milestones and transition plan.                                |
| 7. Workforce KPIs (S1)       | Headcount, gender split, pay gap, training and H&S indicators.                            |
| 8. Governance & Conduct (G1) | Board composition, ethics, whistleblowing and political engagement.                       |
| 9. Audit Trail               | Evidence log with reviewer sign-off and document references.                              |

## Conventions

Blue text = inputs to be filled in. Black text = formulas. Yellow background = key assumption.

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## Double Materiality Assessment (ESRS 1)

Score 1-5. Material if Impact >= 3 OR Financial >= 3.

| ESRS Topic                | Sub-topic                   | Impact severity (1-5) | Impact likelihood (1-5) | Impact score | Financial magnitude (1-5) | Financial likelihood (1-5) | Financial score | Material?    | Rationale |
|---------------------------|-----------------------------|-----------------------|-------------------------|--------------|---------------------------|----------------------------|-----------------|--------------|-----------|
| E1 Climate change         | GHG emissions               |                       |                         | 0            |                           |                            | 0               | Not material |           |
| E1 Climate change         | Energy consumption          |                       |                         | 0            |                           |                            | 0               | Not material |           |
| E2 Pollution              | Air emissions               |                       |                         | 0            |                           |                            | 0               | Not material |           |
| E3 Water                  | Water withdrawal            |                       |                         | 0            |                           |                            | 0               | Not material |           |
| E4 Biodiversity           | Land use change             |                       |                         | 0            |                           |                            | 0               | Not material |           |
| E5 Circular economy       | Resource inflows / waste    |                       |                         | 0            |                           |                            | 0               | Not material |           |
| S1 Own workforce          | Working conditions          |                       |                         | 0            |                           |                            | 0               | Not material |           |
| S1 Own workforce          | Equal treatment & diversity |                       |                         | 0            |                           |                            | 0               | Not material |           |
| S2 Workers in value chain | Health & safety             |                       |                         | 0            |                           |                            | 0               | Not material |           |
| S3 Affected communities   | Community rights            |                       |                         | 0            |                           |                            | 0               | Not material |           |
| S4 Consumers & end-users  | Product safety              |                       |                         | 0            |                           |                            | 0               | Not material |           |
| G1 Business conduct       | Anti-corruption             |                       |                         | 0            |                           |                            | 0               | Not material |           |
| G1 Business conduct       | Whistleblowing              |                       |                         | 0            |                           |                            | 0               | Not material |           |

# CSRD Sustainability Report

## User Guide for the ESRS-aligned reporting pack

This guide explains how to use the report template (DOCX) together with the companion workbook (XLSX) to produce a CSRD-compliant sustainability statement.

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