CSRD Sustainability Report

ESRS-aligned reporting template

[Company name] | *[Reporting year]*

Table of Contents

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.

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.