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.

1. What is in this pack

The pack contains three files designed to be used together:

- **CSRD_Sustainability_Report_Template.docx** - the narrative report structured by ESRS chapter, ready to brand and complete.
- **CSRD_Sustainability_Workbook.xlsx** - data collection across double materiality, IROs, ESRS data index, GHG inventory (Scope 1-3), workforce KPIs, governance metrics and audit trail.
- **CSRD_Sustainability_Report_User_Guide.pdf** - this guide.

The pack is aligned with ESRS 1, ESRS 2 and the topical standards E1-E5, S1-S4 and G1, and follows the GHG Protocol Corporate Standard for emissions accounting.

2. Recommended workflow

Plan for 6-10 weeks for a first-time report. The recommended sequence is:

- **Scoping (week 1-2):** confirm the consolidation scope and the value chain to cover.
- **Double materiality (week 2-4):** complete sheet 1 of the workbook with topics, scoring and rationale; engage stakeholders (sheet 2).
- **IROs and policies (week 3-5):** log impacts, risks and opportunities (sheet 3); link to existing policies and actions.
- **Data collection (week 4-7):** complete the GHG inventory (sheet 5), targets (sheet 6), workforce KPIs (sheet 7) and governance metrics (sheet 8).
- **Drafting (week 6-9):** populate the report template chapter by chapter, replacing every [bracketed placeholder].
- **Review and assurance (week 8-10):** sign off each disclosure in the audit trail (sheet 9) and prepare for limited assurance.

3. Double materiality - how to score

ESRS requires both impact materiality (the company's effect on people and the environment) and financial materiality (sustainability matters that affect the company's development, performance or position).

In sheet 1 you score each topic on a 1-5 scale for severity and likelihood (impact side) and magnitude and likelihood (financial side). The sheet calculates a 1-25 score for each side and flags the topic as material if either side is 9 or higher. Adjust the threshold to match your internal policy.

4. GHG inventory - Scope 1, 2 and 3

Sheet 5 supports the full GHG Protocol structure:

- **Scope 1** - direct emissions from owned or controlled sources (combustion, vehicles, fugitive emissions).
- **Scope 2** - indirect emissions from purchased electricity, steam, heat and cooling. Both location-based and market-based methods are reported.

- **Scope 3** - all other indirect emissions across the value chain (15 categories). Pre-built rows cover the categories most commonly relevant for SMEs.

Replace the default emission factors with the most up-to-date values from your preferred source (e.g. national grid factors, DEFRA, IEA, supplier-specific). Keep the source and version of every factor in the audit trail (sheet 9).

5. ESRS data index

Sheet 4 lists every disclosure requirement across ESRS 2 and the topical standards. For each row, fill in:

- whether the disclosure is reported (Y), not reported (N) or not applicable (NA),
- the chapter and section in the report where it is found,
- the owner responsible for the data,
- the source system or document, and
- the reviewer sign-off.

The status column updates automatically. The same index can be appended to the report as chapter 15.

6. Audit trail and assurance readiness

Sheet 9 provides a structured log to keep evidence for limited assurance. For every quantitative disclosure, record the source document, where it is stored, who prepared it, who reviewed it and the dates. This makes the assurance process significantly faster and reduces re-work.

7. Pre-publication checklist

Before publication, confirm:

- all [bracketed placeholders] in the report have been replaced,
- the data index (sheet 4) has no rows left in 'Pending' status without an explanation,
- GHG totals in the report match sheet 5 and the rounding policy is documented,
- every quantitative disclosure has a corresponding entry in the audit trail,
- external assurance scope and conclusion (if any) are reflected in chapter 16,
- the report has been reviewed by the sustainability committee and approved by the board.

Need support? CFO Eyes offers a guided implementation service for the CSRD Sustainability Report.

