

CSRD: How to use the simplified ESRS standards



SWEEP

GUIDE



Who is this guide for

This guide is designed for CSR managers, sustainability directors, CFOs, and their teams preparing for CSRD compliance.

Whether you are just starting your CSRD journey or already well advanced, you'll find clear analysis of the key changes, along with practical recommendations to help you apply the simplified ESRS effectively.

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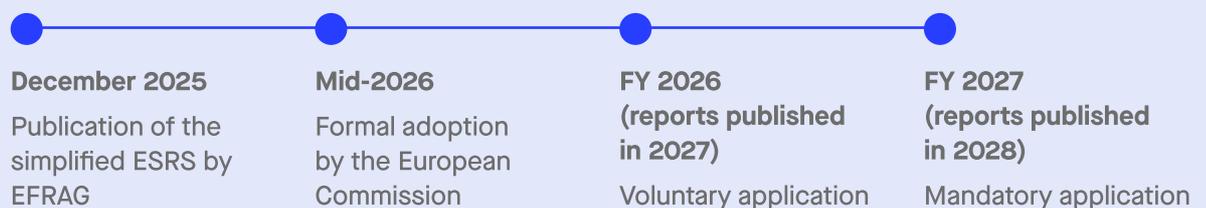
Introduction

Why have the standards been simplified?

When the first companies began preparing their CSRD reports in 2024, one reality quickly became apparent: the initial framework was highly demanding. With more than 1,100 data points to identify, collect, and document, many organisations found themselves overwhelmed by the scope and complexity of the exercise.

In response to this feedback from companies in the field, the European Commission asked EFRAG (the European Financial Reporting Advisory Group) to revise the standards. The objective was clear: maintain the ambition of the CSRD while making the requirements more practical and usable for companies. The result of this work is the simplified ESRS.

Adoption timeline





“The simplification of ESRS is a necessary course correction. Wave 1 reporters made clear that the original framework was too heavy for many companies, particularly those without established sustainability systems.

The new approach strikes a more workable balance. It preserves the core of double materiality, while shifting the emphasis from exhaustive compliance to useful disclosure.

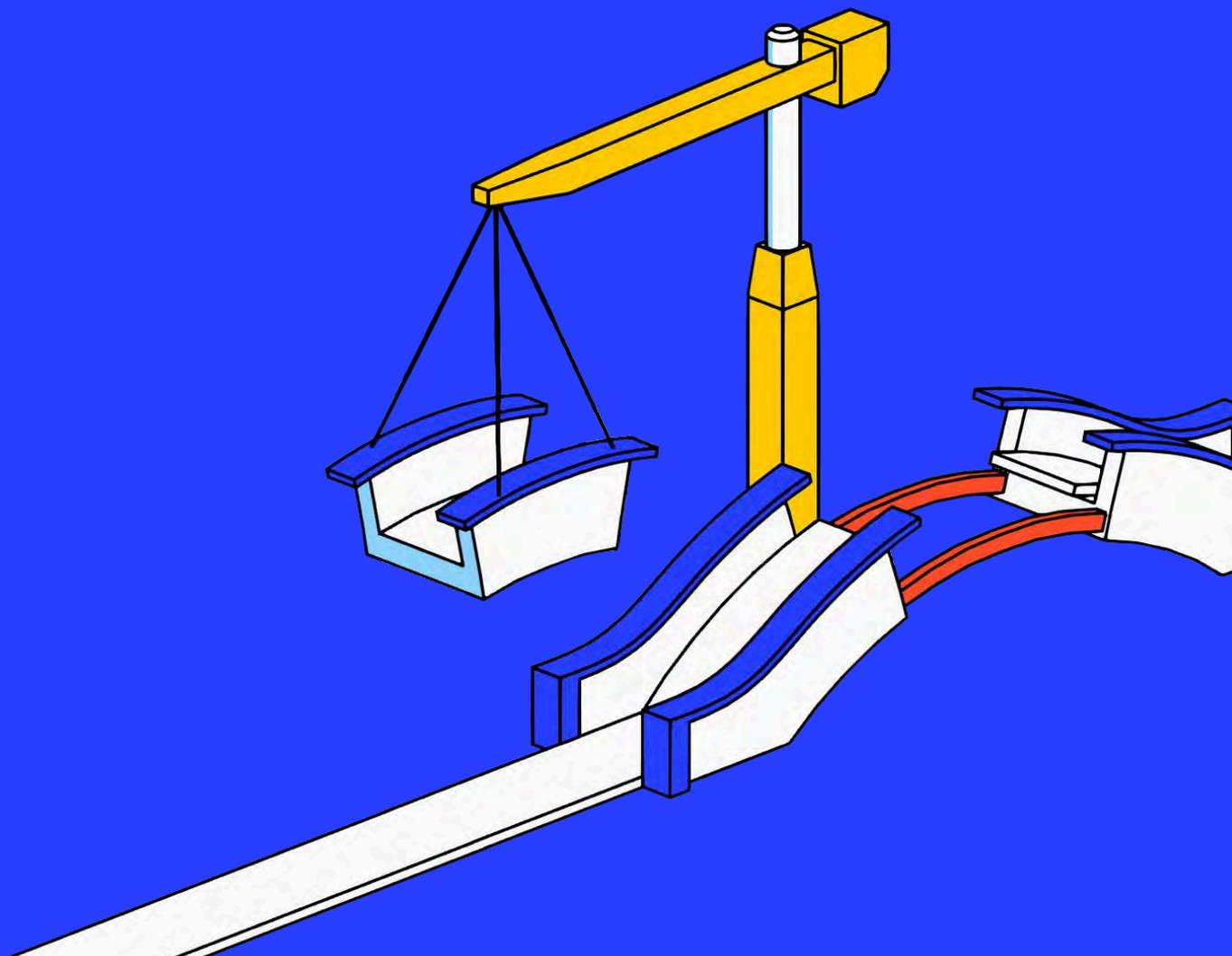
The reduction in datapoints and the flexibility on value chain data should lower friction for preparers and create more consistent reporting across sectors. Yet the strategic direction remains unchanged.

Companies will still be expected to explain how sustainability matters are governed, managed and embedded in strategy ”

David Carlin

International expert on the simplified ESRS

01 Part 1: The changes



What hasn't changed

Before detailing the changes, let's remember that the foundations of ESRS remain unchanged.

Preserved architecture and principles

- **Double materiality:** remains the central concept (impact materiality + financial materiality)
- **12 E, S, G standards:** structure maintained (E1–E5, S1–S4, G1, + ESRS 1 and 2)
- **Three-level architecture:** for each ESRS → multiple Disclosure Requirements (DR) → for each DR, multiple data points
- **Annual frequency and external assurance:** obligations maintained

Maintained content requirements

- **Policies, Actions, Targets (PAT):** obligation to describe for each material topic (clarified, not removed)
- **Essential quantitative metrics:** largely preserved
- **Consolidation scope:** aligned with financial reporting

1.1 Overview: the three simplification axes

The simplified ESRS introduce three major transformations that change how sustainability reporting is approached.

These transformations impact what companies are required to report on, how disclosures are structured, and the methods used to prepare and present information, with the goal of making reporting more efficient and more decision-useful.

Axis 1: 61% reduction in mandatory data points

The most visible change concerns the volume of requirements to be covered: **the number of mandatory data points drops from 1,144 to approximately 450**. This massive reduction results from a systematic reassessment of each requirement according to a simple principle: is the information truly useful for understanding the company's impacts, risks, and opportunities?

Note that there are no longer any "voluntary" data points.

Axis 2: Streamlined materiality analysis

Double materiality analysis (DMA) remains at the heart of the framework, but its execution is simplified. The new framework introduces a funnel approach: companies can now perform preliminary filtering to quickly eliminate clearly non-relevant topics before in-depth analysis.

Axis 3: Structural flexibility and expanded relief mechanisms

Double materiality analysis (DMA) remains at the heart of the framework, but its execution is simplified. The new framework introduces a funnel approach: companies can now perform preliminary filtering to quickly eliminate clearly non-relevant topics before in-depth analysis.

1.2 Materiality analysis becomes more efficient

Double materiality analysis is the exercise that determines which sustainability topics you must report on. A well-conducted DMA is your best lever for legitimately reducing your compliance burden.

One of the major contributions of the simplified ESRS lies not so much in introducing radical innovations, but in the explicit clarification of what was previously subject to interpretation. Many companies already applied some of these common-sense practices, but without certainty that they would be accepted during audit. The new text removes these ambiguities.

Funnel approach: now officially validated

Many companies had already pragmatically adopted a filtering logic to avoid exhausting themselves on clearly non-relevant topics. But the initial ESRS V1 text left doubt: was this approach compliant? Did you really have to analyze everything in detail?

The simplified ESRS definitively resolve this question by **officially endorsing the funnel approach**:

1. Broad mapping

You analyze your business model, value chain, stakeholders

2. Preliminary filtering

You can explicitly exclude clearly non-relevant issues and sub-issues for your business

3. In-depth analysis

You evaluate only the remaining topics by describing your related risks, impacts, and opportunities.

4. Scope determination

You identify material Disclosure Requirements

Gross vs. net impacts distinction: a new analytical dimension

This dimension is genuinely new in the simplified ESRS. It adds depth to your analysis by distinguishing:

Gross impacts

Your impacts if you did nothing to manage them

Net impacts

Your impacts after implementing your policies and actions

This distinction allows you to consider how effective your management measures are when assessing the severity of your impacts.

For example, a few years ago your industrial site released pollutants into wastewater. You have since taken measures to permanently prevent further leaks. As a result, the actual impact on water pollution has been significantly reduced. You can therefore decide not to include this impact in your double materiality assessment.

1.3 Your report structure becomes more flexible

One of the recurring criticisms of ESRS V1 was the impossibility of adapting the report structure to the company's communication needs. The simplified ESRS correct this.

New

Executive summary

Companies can now add an executive summary at the opening of their sustainability report. This 3-5 page synthesis allows investors, analysts, and executives to quickly understand:

- The company's sustainability strategy
- Identified material issues
- Key objectives and progress made
- Main ESG performance indicators

This option is particularly relevant for large companies whose complete report can reach 150 to 200 pages.

New

Use of appendices

Companies can lighten the report body by placing certain information in appendices:

- Detailed calculation methodologies
- Extended historical data (beyond 3 years)
- Non-material but useful information
- Glossaries and cross-reference tables with other standards (GRI, TCFD)

This flexibility allows adapting the level of detail to the target audience while preserving information richness for expert readers.

1.4 GDR: from formal obligation to transparency

The philosophical change in General Disclosure Requirements (formerly MDR - Minimum Disclosure Requirements) is one of the most significant in the simplified ESRS.

A clarified transparency requirement

In ESRS V1, there was some ambiguity around whether companies could state that they did not have a policy on a given topic. That ambiguity has now been removed. The simplified ESRS clearly require companies to disclose, in a clear and straightforward manner, the absence of a policy, action plan, or target where applicable.

Simplification of GDR content

The GDR content itself has been lightened. The simplified ESRS remove many details that weighed down reporting without providing significant value.

Example

ESRS V1 required specifying for each policy “the highest organizational level responsible for its implementation.” This requirement disappears in the simplified ESRS.

GDR as the sole foundation for qualitative data

In ESRS V1, companies often explained the same thing multiple times. On climate for example, different data points separately requested explaining your policy, governance, and strategy, creating unnecessary redundancies.

Now, GDR concentrates almost all qualitative requirements. For each standard, you explain your Policies, Actions, and Targets via GDR, and you then complete this with the qualitative requirements specific to each standard, along with the quantitative metrics.

Redundancies disappear, since you only explain your approach once, in a structured manner.

In summary, changes to GDR bring three major benefits:

- 1. Clarification:** End of ambiguities about transparency obligation (already present in V1 but now explicit)
- 2. Content simplification:** Removal of superfluous details
- 3. Centralization of qualitative requirements:** GDR become the sole foundation, eliminating redundancies.

1.5 Relief mechanisms

Collecting certain data can be difficult, particularly if it relates to Scope 3. This information often depends on inputs from suppliers and partners, which can be hard to access, inconsistent, or incomplete.

To address this, EFRAG has introduced mechanisms to simplify how value chain data can be collected and reported, helping companies reduce effort while still producing clear and reliable disclosures.

The "undue cost or effort" principle

Definition

This principle allows omitting a data point when obtaining it requires disproportionate cost or effort relative to the company's size and means.

Application conditions

Use isn't free. The company must document:

1. The exact nature of the difficulty (estimated cost, resources needed)
2. Steps taken to obtain the information
3. The improvement plan to obtain it in the future

Example

A company must report Scope 3 emissions from 500 suppliers. Obtaining primary data would require recruiting a dedicated person for 18 months.

Solution

- Collect from the 20 main suppliers (80% of purchasing turnover)
- Estimate the other 480 with sectoral emission factors
- Document the approach and plan the ramp-up (30 suppliers in 2026, 40 in 2028, etc.)

Partial scope

Definition

This mechanism allows you to report a metric only for the part of your scope where it is genuinely material, without having to cover all of your operations if doing so does not add value.

Application conditions

The company must:

- Report data on the covered scope
- Clearly indicate the coverage percentage
- Explain why the rest isn't covered
- Present a ramp-up roadmap

Example of application: Water consumption

You are a group with **10 industrial sites** and **20 administrative offices**. Your water consumption is concentrated in your manufacturing sites (cooling processes, industrial cleaning), while your offices only use sanitary water, which is negligible.

Solution using a partial scope

- Report water consumption **only for the 10 industrial sites**
- **Specify:** “Scope: industrial sites (representing 98% of our estimated water consumption)”
- **Explain:** “Administrative offices have non-material water consumption (sanitary use only)”
- No extension roadmap required: the relevant scope is already fully covered

Phase-in until 2029

Two categories benefit from an extended deadline:

a) **Anticipated financial effects** (all standards)

Quantifying future financial impacts of sustainability issues: cost of climate transition, physical risk impacts, necessary investments. This requires financial modeling skills and assumptions about future evolution.

b) **Hazardous pollutants** (E2)

Identifying and quantifying hazardous substances in products and processes requires chemical analyses and detailed knowledge of the supply chain.

This delay allows progressively developing capabilities rather than producing unreliable estimates from the first year.

The "Fair Presentation" principle

The simplified ESRS introduce an explicit principle of "fair presentation" that guides the use of relief mechanisms and overall reporting quality.

Your report must reflect your reality faithfully, in a balanced and understandable manner. This principle places information quality and honesty above formal compliance.

Concretely, this means:



Contextualize your data

Don't just provide raw figures. Explain trends, underlying actions, factors influencing your results.



Facilitate understanding

Use clear language, graphics, concrete examples. Information must be accessible.



Present in a balanced way

Show your progress **and** your challenges. A report presenting only successes lacks credibility.



Avoid greenwashing

Don't exaggerate your positive results, don't omit your negative impacts, don't hide your difficulties behind technical jargon.



Be transparent about your limitations

Clearly indicate which data is missing, why, and when you plan to obtain it. Honesty about your gaps is valued.

Summary table

Aspect	ESRS V1	Simplified ESRS
Mandatory data points	1,144	~450 (-61%)
Voluntary data points	Present	Removed
DMA - Preliminary filtering	Implicit, subject to interpretation	Explicitly authorized and clarified
Report structure	Rigid	Flexible (summary, appendices)
PAT	Mandatory	Only if existing
Redundancies	Same qualitative data points in multiple places	Centralized in GDR
Relief mechanisms	Limited	Expanded (undue cost or effort, partial scope)
Phase-in	Until 2026	Until 2029
Fair Presentation	Implicit	Explicit principle

1.6 Main changes by standard



Environment (E)

E1 - Climate change

Climate remains a priority with high requirements, but three important adjustments are introduced.

Change 1: GHG emissions scope

Emissions must now be reported according to financial control (not operational). An entity is included in your carbon scope if it's consolidated in your accounts. This change aligns carbon reporting with financial reporting, facilitating consistency and reducing double-counting risks.

Change 2: Exemption for financial institutions

Banks, insurers, and asset managers are no longer required to publish the absolute value of their reduction targets for Scope 3.15 (emissions from investment and loan portfolios). Carbon intensity reporting (tCO₂e per €M invested, for example) suffices, making figures more comparable and relevant.

Change 3: Phase-in

Phase-in until 2029 for anticipated financial effects of climate change, allowing progressive capacity building in modeling.

E2 - Pollution

Three significant simplifications on this standard.

Simplification 1: Phase-in on hazardous pollutants

"Substances of Concern" (hazardous substances) can be reported progressively:

- **2028:** Priority substances (most regulated or hazardous)
- **2029:** Progressive extension
- **2030:** Complete coverage

Simplification 2: Disappearance of financial effects calculation

The obligation to calculate financial effects of environmental risks linked to pollution disappears, considerably lightening the analytical burden.

Simplification 3: Simplified KPIs

Indicators on microplastics and certain pollutants are simplified, with lightened reporting requirements.

E3, E4, E5 - Water, Biodiversity, Circular Economy

No major structural changes, except for the removal of the calculation of financial impacts (as with E2).

Social (S)

S1 - Own workforce

New definition: adequate wage

Based on ILO principles, this definition specifies that an adequate wage must cover the worker's and their family's essential needs (housing, food, health, education). This clarification applies to all countries, including in the EU.

Practical application: Compare wages paid with available "living wage" references (Global Living Wage Coalition), measure gaps, explain your actions to close them.

S2, S3, S4 - Value chain, Communities, Consumers

Major simplification: stakeholder interactions

Publication requirements around stakeholder interactions are simplified. You no longer have to exhaustively detail each consultation process.

Simplification of remediation means

Requirements concerning means of remedying negative impacts (complaint mechanisms, remediation processes) are also lightened, with focus on essentials: existence, accessibility, and results.

Governance (G)

G1 - Business conduct

Three major developments on this standard.

Development 1: Structure harmonization

The G1 standard structure is reorganized to harmonize with other environmental and social standards. This consistency facilitates navigation and understanding. It's now very clearly established that you must rely on GDR (formerly MDR) to describe your business conduct strategy: Policies, Actions, Objectives. This clarification removes any ambiguity about how to structure information.

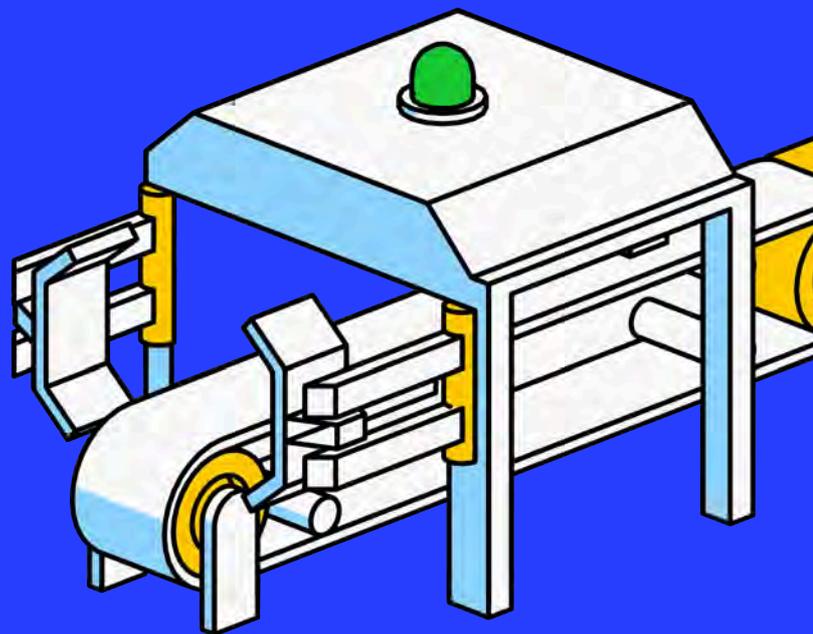
Development 2: Simplifications on corruption

The qualitative requirements focus on prevention: anti-corruption policies, training, detection systems, and due diligence on business partners. Fewer quantitative data points are now required: the obligation to report confirmed corruption incidents has been removed.

Development 3: Simplifications on payments

Reporting now focuses on payment terms to SMEs (no longer all suppliers), addressing a real social and economic issue. Report: average SME terms, percentage of invoices paid on time, improvement actions.

02 Part 2: Applying changes for compliance



2.1 Three roadmaps based on your profile

Not all companies approach CSRD with the same maturity level. That's why you'll find three roadmaps adapted to your situation.

Click your maturity level to view your roadmap.



[Beginner](#)



[Intermediate](#)



[Advanced](#)



Roadmap Profile 1: CSRD Beginner

You're in this situation if:

- Your first CSRD report is due in 2028
- You don't yet have a structured sustainability report
- Your ESG data is limited, or scattered
- You have few, or no formalized ESG policies

Your philosophy: Progressive ramp-up

Phase 1: Preparation (3-4 months) | Q1-Q2 2027

Key actions

- Form a project team (CSR project manager, Finance, HR, Operations, Purchasing contributors)
- Train teams on the simplified ESRS
- Conduct a maturity assessment (what data do you already have?)
- Define the budget and required resources



Phase 1 Objective:
Lay foundations

Strategic decisions to make

- **Report structure:** organization by standard
- **Executive summary:** no executive summary (unless required by management)
- **Relief mechanisms:** maximise use of relief mechanisms (identify them early)



Roadmap Profile 1: CSRD Beginner

Phase 2: Materiality analysis (3-4 months) | Q2-Q3 2027

Key actions

- Map your business model and value chain
- **Rigorous preliminary filtering:** depending on your sector, you can already exclude several standards at this stage.
- Analyse IROs only on the remaining topics
- **Identify the most material issue:** this will be the starting point of your reporting.
- Document exclusions with **clear and robust justifications**

Beginner focus: Don't aim for exhaustiveness. If a topic is clearly not relevant, exclude it. Your objective: identify the 5–7 most critical topics.

Deliverables

- Double materiality matrix
- List of Disclosure Requirements (DRs) to be reported, in order of priority
- Relief plan for difficult data points



Phase 2 Objective:
Identify your issues



Roadmap Profile 1: CSRD Beginner

Phase 3: Data collection (3-4 months) | Q3-Q4 2027

Key actions

- Map your business model and value chain
- Conduct a rigorous preliminary filtering to eliminate **40–60% of standards** at this stage
- Analyse IROs only on the remaining topics
- Consult stakeholders (questionnaires and a limited number of targeted interviews)
- Document exclusions with **clear and robust justifications**



Phase 3 Objective:
Gather the available information

Relief strategies:

- “Undue cost or effort”: Use broadly for complex value-chain data
- Partial scope: Start with your main suppliers/sites (50–70% of the scope)
- Phase-in: Anticipated financial effects and hazardous pollutants → minimal reporting in 2028

Deliverables

- Double materiality matrix
- List of Disclosure Requirements (DRs) to report (typically **30–40% of the initial total**)
- Relief plan for difficult data points



Roadmap Profile 1: CSRD Beginner

Phase 4: Writing (2-3 months) | Q4 2027 - Q1 2028

Key actions

- Structure the report by standard (E1, E2, S1, etc.)
- Write General Disclosure Requirements (GDRs) with transparency:
 - No policy? → clearly indicate it
 - No actions? → clearly indicate it
 - No objectives? → clearly indicate it
- Complete quantitative data points (with documented use of relief mechanisms)
- Apply the “Fair Presentation” principle: provide context and be honest about limitations

Tone to adopt

“We are at the beginning of our CSRD journey. Here is what we have implemented, here is what is still missing, and here is our plan to improve.”

Deliverables

- Sustainability report (draft version), typically **40–70 pages**
- Methodological documentation

Phase 5: Audit and publication (2-3 months) | Q1 2028

Key actions

- Complete internal review
- External audit (limited assurance)
- Post-audit corrections
- Management validation
- Regulatory publication



Roadmap Profile 1: CSRD Beginner

Timeline summary - Beginner Profile

Period	Phase	Key actions	Duration	Main deliverable
Q1-Q2 2027	Preparation	Team, training, assessment, structural decisions	3-4 months	Project plan + budget
Q2-Q3 2027	Materiality analysis	Preliminary filtering, IRO analysis	3-4 months	Materiality matrix + relief plan
Q3-Q4 2027	Data collection	Templates, collection, gap documentation	3-4 months	ESG database
Q4 2027 - Q1 2028	Writing	GDR, data points, fair presentation	2-3 months	Draft report (40-70 pages)
Q1 2028	Audit & publication	Internal review, external audit, corrections, publication	2-3 months	Published report

Total duration: 13-18 months

Recommended starting point: January 2027

Publication: Spring 2028



Roadmap Profile 1: CSRD Beginner

Your 2028-2030 progression plan:

Year	Maturity	Focus
2028 (on FY 27))	Initiation	Relief at maximum, transparency about gaps, processes established
2029 (on FY28)	Development	Scope extension to 70-80%, data quality improvement, first policies
2030 (on FY29)	Consolidation	Full compliance expected, reduced relief, established processes



Roadmap Profile 2: In Compliance Process

You're in this situation if:

- You've already started your CSRD preparation (based on ESRS V1)
- You have partial ESG data (e.g. existing GRI report)
- You have some policies/actions in place
- You've already implemented some sustainability data collection processes

Your philosophy: Optimization and adjustment

Phase 1: Strategic review (1-2 months) | Q1 2027

Key actions

- Revise your DMA integrating the reductions applied to gross vs. net impacts
- You may have identified too many material topics
- Apply the new filter: can you exclude an additional 20-30%?
- Reassess your collection plan
- Which difficult data points can benefit from "undue cost or effort"?
- Where can you use partial scopes?
- Review your report structure
- Add executive summary?
- Use appendices to lighten the core of your report.

Deliverable

- Revised and lightened DMA
- Optimized collection plan
- Adjusted report structure



Phase 1 Objective:
Take advantage of simplifications



Roadmap Profile 2: In Compliance Process

Phase 2: Collection improvement (2-3 months) | Q1-Q2 2027

Key actions

- Finalize collection on your priority material topics
- Automate what can be (HRIS connections, ERP, etc.)
- Document relief for complex data
- Fill gaps identified during your V1 preparation

Collection focus: Focus your data collection efforts on the most material activities and scopes for each metric. Use partial scope reporting to start with your priority sites, suppliers, or activities, then expand progressively.



Phase 2 Objective:
Strengthen what exists

Phase 3: Optimized writing (2-3 months) | Q2-Q3 2027

Key actions

- Write GDR transparently (indicate absences)
- Eliminate redundancies (major benefit of simplified ESRS)
- Add executive summary if relevant
- Use appendices strategically (methodologies, cross-reference tables)
- Apply "Fair Presentation": context, balance, transparency

Target structure: Improve the readability of your report by opening with an executive summary and placing methodological details in appendices. This makes the report accessible to different audiences, including investors, auditors, and other stakeholders.



Phase 3 Objective:
Quality and readability

Deliverable

- Sustainability report (70-120 pages depending on complexity)
- Executive summary (3-5 pages)



Roadmap Profile 2: In Compliance Process

Phase 4: Audit and publication (2-3 months) | Q4 2027- Q1 2028

Key actions

- Internal review
- External audit
- Publication

Timeline summary - Intermediate Profile

Period	Phase	Key actions	Duration	Main deliverable
Q1 2027	Strategic review	DMA revision, collection reassessment, structure adjustment	1-2 months	Revised DMA + optimized plan
Q1-Q2 2027	Collection improvement	Collection finalization, automation, gap filling	2-3 months	Consolidated database
Q2-Q3 2027	Optimized writing	GDR, executive summary, appendices, fair presentation	2-3 months	Draft report (70-120 pages) + summary
Q4 2027- Q1 2028	Audit & publication	Review, audit, publication	2-3 months	Published report

Total duration: 7-11 months

Recommended starting point: January 2027

Publication: Spring 2028 (mandatory)



Roadmap Profile 2: In Compliance Process

Your 2027-2029 plan:

Year	Maturity	Focus
2028	Optimization	Relief on 30-40% data points, optimized processes, improved narrative
2029	Reinforcement	Scope extension to 80-90%, strengthened policies, reduced relief
2030	Maturity	Full compliance, established excellence, continuous improvement



Roadmap Profile 3: Advanced

You're in this situation if:

- You're already compliant to some degree (based on ESRS V1)
- You have robust ESG data collection in place
- You have formalized ESG policies, actions or objectives
- You have mature processes and teams trained in ESG management

Your philosophy: Excellence and leadership

Phase 1: Voluntary application 2027 (6-9 months) | 2026-Q1 2027

Key actions

- Decide on voluntary application starting FY26 (2027 report)
- Quickly revise your DMA to lighten (preliminary filtering)
- Integrate simplifications (GDR, relief for residual pockets)
- Rework structure to maximize impact

Benefits

- Strong communication on your ESG leadership
- Immediate benefit from simplifications

Phase 2: Narrative excellence (2-3 months) | Q1-Q2 2027

Key actions

- Create an impactful executive summary (for investors and management)
- Fully apply "Fair Presentation":
 - Contextualize each data point (trends, actions, external factors)
 - Present successes AND challenges in balanced way
 - Show interconnections between topics
 - Use graphics, infographics, concrete examples
- Use appendices to differentiate essential information and technical details



Phase 1 Objective:

Be ahead of the curve



Phase 2 Objective:

Transform compliance into strategic tool



Roadmap Profile 3: Advanced

Phase 3: Continuous improvement

Key actions

- Fill last difficulty pockets (complete Scope 3, biodiversity, anticipated financial effects)
- Further automate collection
- Continuously train your teams
- Anticipate regulatory changes
- Share your best practices (sectoral influence)



Phase 3 Objective:
Stay at the forefront

Use of relief: Even advanced, you can use relief on residual complex topics. Document your improvement roadmap to show your commitment.

Phase 4: Publication and communication (1-2 months) | Q2 2027

Key actions

- External audit (reasonable assurance possible)
- Early publication (April-May 2027 for FY26)
- Proactive communication (press release, event, networks)
- Engagement with ESG analysts and investors



Roadmap Profile 3: Advanced

Timeline summary - Advanced Profile

Key actions

- External audit (reasonable assurance possible)
- Early publication (April-May 2027 for FY26)
- Proactive communication (press release, event, networks)
- Engagement with ESG analysts and investors

Period	Phase	Key actions	Duration	Main deliverable
Q3-Q4 2026	Voluntary application	Decision, DMA revision, simplification integration	3-4 months	Validated voluntary strategy
Q4 2026 - Q1 2027	Narrative excellence	Executive summary, thematic organization, fair presentation	2-3 months	Premium draft report (100-150 pages) + summary
Ongoing	Continuous improvement	Fill residual pockets, automation, anticipation	Ongoing	Reinforced maturity
Q1-Q2 2027	Publication & communication	Audit (reasonable assurance), early publication, communication	1-2 months	Published report + communication

Total duration: 6-9 months

Recommended starting point: Summer 2026

Publication: April-May 2027 (voluntary FY26 application)



Roadmap Profile 3: Advanced

Timeline summary - Advanced Profile

Your 2027-2029 plan:

Year	Maturity	Focus
2027	Leadership	Voluntary application, narrative excellence, refined processes
2028	Excellence	Continuous improvement, last relief reductions
2029	Complete maturity	Reporting innovation, sectoral influence, regulatory change anticipation

2.2 Points of vigilance

Regardless of your profile, certain points deserve particular attention.



**Quality of your
materiality analysis**



**Your use of relief
mechanisms**



**Your use of "Fair
Presentation" principle**



**Consistency with your
financial reporting**

Quality of your materiality analysis

Why it's crucial

It's your best lever to legitimately lighten your burden. A rigorous and well-documented DMA will be easier for your auditors to review and verify.

Points of vigilance:

- Document each exclusion (even briefly)
- Distinguish gross vs. net impacts to judge effectiveness of your actions

Your use of relief mechanisms

Why it's crucial

Poorly documented, they can be rejected at audit. Well documented, they're your safety valve.

Points of vigilance:

"Undue cost or effort"

- Quantify necessary cost/effort
- Document steps taken
- Present credible improvement plan

Partial scope:

- Clearly indicate % covered
- Explain why the rest isn't covered
- Ramp-up roadmap over 2-3 years

Phase-in:

- Report what's possible from 2028 (no blank page)
- Show planned progression until 2030

Your use of "Fair Presentation" principle

Why it's crucial

It's your report's guiding thread. A faithful and balanced report is more credible than a "perfect" report hiding difficulties.

Points of vigilance:

- **Contextualize:** "Our emissions decreased 15% thanks to [concrete actions]"
- **Be transparent:** "We don't yet have this data because [reason], we plan to obtain it by [date]"
- **Balance:** "Progress on X, but persistent difficulties on Y, our actions: [...]"
- **Facilitate understanding:** Graphics, tables, examples, clear language

Consistency with your financial reporting

Why it's crucial

Your sustainability report must be consistent with your management report and financial statements.

Points of vigilance:

- Identical consolidation scope (except justified exception)
- Consistent headcount, revenue, geographical areas figures
- Financial effects consistent with notes to accounts

With Sweep you can:



Focus on what's material for CSRD right away

Run your double materiality assessment using workflows built for CSRD. Set your own thresholds, so your CSRD report highlights only the ESG topics that matter most to your business and stakeholders.

Sweep guides you through the process, making it simple to stay focused.



Spot data gaps and close them fast

Sweep maps out every required datapoint, flags what's missing, and helps you automate data collection across business units and value chain partners.

Our sustainability intelligence tools turn scattered inputs into one clean, CSRD-ready dataset.



Get every team and partner contributing to your CSRD report

Connect product-level changes directly to your corporate carbon targets.

Sweep gives you end-to-end traceability, so you can prove how each decision moves the needle for auditors, execs, and customers.



Track your readiness and disclosure progress, granularly

Monitor your data gathering progress in real time. Sweep's dashboards show who's contributed, where your ESRS coverage is strong, and what's left to do.

You always know your coverage status across all material topics and ESRS sections.



Make audits and assurance for CSRD simple

Built-in validation checks, approval flows, and a full audit trail mean you can prove your CSRD data is accurate and complete.

Use data snapshots to lock your disclosures for assurance and be ready for external review at any time.



Turn CSRD compliance into business value

Go beyond reporting. Use your CSRD indicators and ESRS data to set targets, model impact scenarios, and launch transition plans that move you closer to net zero.

Sweep's decision engine makes it easy to prioritise high-impact actions and show the ROI of your sustainability strategy.

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“Sweep makes it much easier to achieve compliance, and really streamlines what is a complex audit process. It brings a lot of value in helping us with CSRD.”

Marine Jacquier

Director of Sustainable Development, Voltalia



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