

CSRD

From Analysis to
Audited Report

Personal. Methodical. Open to Technology.

The Corporate Sustainability Reporting Directive (CSRD) requires companies to report on sustainability in accordance with the European Sustainability Reporting Standards (ESRS). The report, the sustainability statement, is part of the management report and is reviewed by an auditor (limited assurance).

A CSRD report is not evaluated based on how compelling it reads, but rather on whether every statement is supported by verifiable evidence. We therefore build verifiability into the process from the very beginning: from the materiality analysis through guidelines, measures, and targets to key performance indicators.

Our Approach to the CSRD Report



1. Double Materiality Analysis (DMA)

- Top-down approach, based in part on the business model and industry benchmarking
- DMA report, including methodology, thresholds, and process documentation
- Evaluated and prioritized IRO register (impacts, risks, opportunities)



2. Implementation Plan

- Identify data points to be reported (mapping)■
- Analysis of the current state and gaps in your policies, measures, objectives, and metrics (M-PAT)■
- Prioritized recommendations for action■
- Roadmap with milestones, a timeline, and estimates of effort and costs



3. ESRS Implementation & Report

- In-depth consulting and flexible guidance
- Tools, templates, and implementation resources
- Logically consistent, technical CSRD report
- Complete audit trail: sources, assumptions, and logic for each statement
- Handover package for your auditor

<https://dfge.de/en/csrd/>

Free Initial Consultation

✉ info@dfge.de

🌐 www.dfge.de

Optional Modules

Report & Audit

- 1. High-Quality Report** – A professionally designed sustainability report for clients, investors, and the public, consistent with the report your auditor receives
- 2. Active Audit Support** – By your side from kick-off through audit appointments: answering questions, assisting with follow-up submissions, and refining documentation

Climate E1

- 1. Corporate Carbon Footprint (E1)** – GHG inventory covering Scopes 1, 2, and 3 according to the GHG-Protocol
- 2. Climate Risks and Opportunities (E1)** – Physical and transitional risks, as well as opportunities and strategy
- 3. Climate Targets According to SBTi (E1)** – Setting targets, preparation, and submission to the SBTi
- 4. Climate Transition Plan (E1)** – Aligning strategy and business model with the Paris Agreement climate goals

Process & Management

- 1. Process Consulting & Stakeholder Management** – Processes, roles, interfaces & stakeholder management
- 2. New Policies, Actions, & Goals** – Developing missing guidelines, measures & goals
- 3. KPI Design & Data Management** – Consistent methodology, clear processes from data collection to approval
- 4. ESG Management using the PDCA Cycle** – From reporting to a management tool (Plan-Do-Check-Act)

DFGE Solution Overview

DFGE combines scientific methodology and practical consulting to efficiently support companies in decarbonization, SBTs, transition plans, and climate risks. This results in auditable, standard-compliant climate strategies for strategy, measures, and reporting.



Wolfgang Berger
VP Business Development & Sales

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For over 25 years, DFGE – Institute for Energy, Ecology, and Economy has been supporting companies with sustainability intelligence solutions. Its services include corporate/product carbon footprint calculation and reporting solutions (CDP, UNCC, DJSI, EcoVadis, GRI, etc.). As the sole partner of the CDP for SBTs, DFGE provides customers with comprehensive support for climate strategy at the product level or company-wide for CO₂-neutral business operations. Its customers include international companies (DAX/Fortune 500), medium-sized businesses, and the public sector. For more information, visit: www.dfge.de