



10 Waypoints for CSRD – double materiality



Stakeholder engagement:
show the manner in which stakeholders are engaged

- 1 Be transparent on the representativeness of stakeholder engagement.
- 2 Disclose inputs received from stakeholders.



Due diligence:
identify the sustainability matters

- 3 Use due diligence to identify sustainability matters.
- 4 Use international frameworks, such as the OECD Guidelines.
- 5 Disclose the relationship between due diligence and the double materiality analysis.



Double materiality analysis:
disclose the analysis in a transparent manner

- 6 Disclose the role of the value chain.
- 7 Connect the business activities to identified material topics.
- 8 Provide insight into the materiality assessment of sustainability topics.
- 9 Disclose the materiality of impacts, risks and opportunities.
- 10 Report on the relationship between impact and risk in the short and long term.