

Your First 10 Moves to Master CSRD:

A Starter Kit for SMEs & Experts
in the EU Value Chain



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Welcome Letter



Dear reader,

The EU recently passed a major sustainability law called the CSRD (Corporate Sustainability Reporting Directive). It requires large companies to publicly disclose detailed information about their environmental, social, and governance (ESG) practices.

You may have also heard that a 2026 update known as the Omnibus I Directive, exempted most small and medium-sized businesses (SMEs) from reporting directly.

That part is true!

What hasn't changed: large companies still in scope must report on their entire value chain, meaning the suppliers, service providers, and partners they work with. That includes you. The Omnibus also introduced a protection giving SMEs the right to decline data requests that go beyond an upcoming voluntary standard. But that protection only works if you understand what it covers and have your basic ESG information organized.

This guide is built around exactly that reality. It gives you **your first 10 concrete moves** to get ahead of the pressure, before it becomes urgent. In less than an hour, you will know where you stand, what your clients are likely to request, and what to do first. Practical. No jargon. No overwhelm.

Let's begin.

Warmly, Souha
Founder, Eco Fluent Solutions



What is the CSRD, Really?

Imagine you're running a mid-sized company in Europe. You care about your people, your customers, your performance. But now, there's a new layer: you're being asked to tell the world, not just what you do, but how what you do affects people and the planet.

That's the heart of the **CSRD**.

The **Corporate Sustainability Reporting Directive** (CSRD) is a new EU law requiring thousands of companies, large and small, European and non-European to disclose standardized, detailed sustainability information.

Yes, even non-European companies are impacted. **Why?** Because you might be part of the value chain of a company that is required to report. If your business is a supplier, distributor, or partner of a European company subject to CSRD, your data - especially on climate, social, and governance issues - could become essential for their disclosure.

The **value chain** includes all the upstream (suppliers, raw materials) and downstream (customers, logistics, partners) connections that contribute to your business. Under CSRD, companies must report not only on their own operations but also on their value chain's impacts.

Unlike past rules, CSRD introduces a deep shift: the principle of **double materiality**. That means your report must show both:

- How your company impacts the world (people, nature, society)
- How the world impacts your company (financial risks, dependencies, regulation)

Following the **Omnibus I Directive** (EU 2026/470, in force March 2026), the scope of direct CSRD reporting has been narrowed to **companies above 1,000 employees and €450M in net turnover**. However, the value chain reporting obligation remains: large companies in scope must still disclose on the sustainability practices of their suppliers and partners. For SMEs, this means that even without a direct reporting obligation, structured ESG information will increasingly be requested by clients, investors, and financial partners.

In France, many SMEs already engage in **RSE** (Responsabilité Sociétale des Entreprises) practices. This is a strong foundation but RSE reporting and CSRD-aligned ESG disclosure are not the same thing. If your clients are asking for structured, verifiable data aligned with European standards, this guide helps you bridge that gap.



What CSRD Really Means for Your Business

The CSRD isn't just another European directive. It's a shift in how companies are expected to think, act, and lead.

For years, sustainability was optional. It lived in CSR reports, disconnected from strategy. But now? It's a compliance obligation with the power to shape investment, operations, and reputation.

Here's what it means in plain terms today, after the Omnibus:

- **If you're large (1,000+ employees, €450M+ turnover):** you're reporting by law.
- **If you're an SME (Small/Medium Enterprises):** your direct reporting obligation has been removed but your clients and investors will still request ESG data from you through their own value chain disclosures.
- **If you're non-European:** you're still affected because you supply to, distribute for, or partner with European companies in scope.

CSRD changes the question. It's **no longer**: "Are we sustainable?" **Now** it's: "Can we prove our impact and survive scrutiny?"

The most important concept you need to understand? Double materiality. That means reporting must show both:

1. How your company affects the world (people, planet, communities), and
2. How the world affects your company (risks, costs, supply chains, reputation).

Following the Omnibus I Directive, direct CSRD scope has been narrowed but the business logic has not changed. Large clients, investors, and procurement teams will increasingly use CSRD and the VSME voluntary standard as the baseline for what they expect from their value chain. No ESG marketing fluff. No vague promises. Structured, verifiable facts organized before the requests arrive.

The bottom line? CSRD is the new language of business credibility. And the sooner you learn to speak it, the stronger your position in tomorrow's market.



Where Do You Stand? Self-Diagnosis Quiz

Before you dive into reporting, it's time to **self-assess**.

Use this structured quiz to understand where you stand on the CSRD readiness spectrum. We've grouped the questions by core pillars to help you quickly locate responsibilities whether they sit in leadership, operations, finance, HR, compliance, or your value chain.

Tick every item you can confidently say "**yes**" to. If unsure, leave it blank.

1. **Governance & Strategy** (Leadership, Sustainability, Compliance)
2. **Regulatory Knowledge** (Compliance, Legal, Strategy)
3. **Double Materiality & Material Issues** (Sustainability, Risk, Strategy)
4. **Value Chain Mapping** (Procurement, Operations, Strategy, Clients)
5. **IROs & Risk Integration** (Risk, Sustainability, Quality, Finance)
6. **Metrics & Data Management** (Finance, HR, IT, Ops)
7. **Reporting & Drafting** (Reporting Owner, ESG Lead, Communications)
8. **Digital Format & Assurance** (Finance, IT, Internal Audit, External Partners)

Note:

if you are an SME not directly subject to CSRD, use this quiz to identify which areas your clients may ask you about not as a full compliance checklist. Even partial readiness across these pillars puts you ahead of most of your competitors.



The 3 Biggest Myths That Block CSRD Progress

Before you build your roadmap or launch a project team, let's clear the air. These common CSRD myths are holding companies back and wasting precious time.

Myth 1: "We're not in the EU, so CSRD doesn't apply to us."

The reality:

You don't need to be headquartered in Europe to be affected. If your company:

- Has significant operations or turnover in the EU
- Is part of the value chain (supplier, distributor, service provider) for an EU company that is in scope
- Seeks financing from EU-based investors or banks

...then you're already on the radar.

Many non-EU businesses will be asked to provide sustainability data to help their clients comply.

Ask yourself:

- Do any of our clients or partners fall under CSRD?
- Are we already receiving ESG questionnaires or policy updates from them?

Myth 2: "We already have an ESG report, so we're fine."

The reality:

CSRD is not just another ESG report. It requires:

- Standardized disclosures based on ESRS
- Evidence-based IRO mapping
- Double materiality logic
- Digital tagging (XBRL)
- External limited assurance

If your current report isn't structured according to ESRS and doesn't include traceable stakeholder engagement, risk mapping, and policy disclosure, it's not CSRD-compliant.

Ask yourself:

- Is our current ESG report aligned with ESRS 2?
- Have we documented how we determine what's material?



Myth 3: "The Omnibus exempted us! So we don't need to do anything."

The reality:

The Omnibus I Directive (EU 2026/470), in force since March 2026, did **reduce** the number of companies directly required to report.

The new threshold is

- 1,000+ employees
- **AND** €450M+ in net turnover.

If you are an SME, you are most likely no longer in direct scope. But being out of scope is not the same as being off the hook.

Here is what has not changed:

- Large companies still required to report under CSRD must disclose on their value chain. They will still request ESG and sustainability data from their suppliers and partners: **YOU**.
- The Omnibus introduced the concept of "**protected undertakings**": companies with fewer than 1,000 employees have a statutory right to decline data requests that go beyond the future voluntary SME standard (VSME). But exercising that right requires knowing what the VSME standard covers and being able to respond to the parts that fall within it.
- The European Commission is expected to formalize the VSME voluntary reporting standard by **July 2026**. This will become the reference framework for what your clients can legitimately request from you.

Ask yourself:

- Do we know what our top three clients will start requesting from us under CSRD?
- Do we have a basic ESG data structure that allows us to respond professionally and quickly?

Truth:

The Omnibus reduced the regulatory burden. It did not remove business pressure. The SMEs that prepare now will respond with confidence. The ones that wait will scramble when the first client questionnaire lands.



What the Omnibus I Directive Means for SMEs

In March 2026, the EU formally adopted Directive (EU) 2026/470, known as the Omnibus I Directive. It significantly changed the landscape of CSRD. Here is what you need to know.

What changed:

The scope of CSRD was narrowed. Only companies with more than 1,000 employees and more than €450M in annual net turnover are now required to report. Listed SMEs have been removed from scope entirely.

Wave 2 and **Wave 3** reporting deadlines have been pushed back by **two years**. The ESRS reporting standards have been simplified: mandatory data points were reduced from over 1,000 to approximately 320.

What did not change:

Large companies in scope still report on their value chain, which includes **you**. They will continue to request structured sustainability data from suppliers, distributors, and service providers. This pressure does not disappear because your direct reporting obligation does.

What is coming:

The European Commission will adopt a voluntary reporting standard for SMEs (**VSME**) by July 2026. This standard will define exactly what in-scope companies can request from smaller partners.

Preparing against this framework now means you will be ready to respond professionally and protect yourself from requests that go beyond it.

Your position as an SME:

You have a new legal protection. **Companies cannot demand information from you that goes beyond the VSME scope**. But you can only use that protection effectively if you understand what it covers and if you already have your basic ESG information organized.

That is exactly what this guide is designed to help you do.



Your First 10 Moves

Feeling overwhelmed by where to begin? Don't worry. You don't need to do everything at once but you do need to start. These 10 actions will give your CSRD journey real traction from Day 1.

Each step comes with an example to help you get moving fast.

- 1 Confirm Your CSRD Applicability
- 2 Identify Internal Owners
- 3 Map Your Value Chain (Upstream & Downstream)
- 4 Run a Double Materiality Pre-Scan
- 5 Review the ESRS Structure
- 6 Create a Data Inventory Table
- 7 Plan Your Stakeholder Engagement
- 8 Start Drafting a Governance Statement
- 9 Understand How Your Clients Will Request Your Data
- 10 Enroll in Foundational Training

Coming soon: VSME Readiness Guide

The European Commission will finalize the Voluntary SME Reporting Standard (VSME) by **July 2026**.

Eco Fluent Solutions is preparing a dedicated guide to help you respond with confidence.

Contact us to be notified when it launches. I'll answer personally:

contact@ecofluentsolutions.com



1. Confirm Your CSRD Applicability

Action:

Check if you fall under CSRD based on size, turnover, EU presence, or group inclusion.

Example:

Use the EU criteria: 1,000+ employees AND €450M+ turnover → If you meet both, you're in. Most SMEs are not but your clients will still request ESG data from you.

2. Identify Internal Owners

Action:

Appoint a cross-functional CSRD core team, include people from sustainability, quality, finance, HR, and legal.

Example:

Name a QSE manager as project lead, with data contacts in HR (S1), procurement (E1), and finance.

3. Map Your Value Chain

Action:

Sketch out how your inputs come in and your products/services flow out.

Example:

A food SME maps: farmers → packaging suppliers → distributors → end consumers.

4. Run a Double Materiality Pre-Scan

Action:

List 10-15 potential ESG topics (climate, waste, labor) and score them with basic stakeholder input.

Example:

Use a 1-5 scale for impact, risk, and concern → draft a first materiality matrix.

5. Review the ESRS Structure

Action:

Download ESRS 1 and ESRS 2 from efrag.org and highlight the required sections.

Example:

Start with ESRS 2 – it's mandatory for everyone and defines your reporting skeleton.

6. Create a Data Inventory Table

Action:

List your sustainability KPIs, where the data lives, who owns it, and its update frequency.

Example:

GHG Scope 1 from operations → Facilities Manager → Excel sheet → monthly.



7. Plan Your Stakeholder Engagement

Action:

Identify 5 to 7 key stakeholder groups (employees, clients, suppliers, local communities, investors).

Example:

Send a survey to employees on their ESG priorities; schedule interviews with top 3 clients.

8. Start Drafting a Governance Statement

Action:

Describe how your board or management oversees sustainability matters.

Example:

"The ESG committee meets quarterly and reports to the board. The QSE manager leads reporting implementation."

9. Understand How Your Clients Will Request Your Data

Action:

Find out how your key clients expect to receive ESG information: format, frequency, and level of detail.

Example:

Contact your top three clients and ask: do they want a simple Excel file, a filled questionnaire, or a formal report? Annual or quarterly? Knowing this early saves significant time and avoids repeated back-and-forth requests.

10. Enroll in Foundational Training (Training Batch 1)

Action:

Build shared understanding through a structured, practical intro to CSRD.

Example:

Teams watch Module 1 together, then debrief with notes and assign tasks.





Tool Spotlight

Tool 1: The Materiality Map

A materiality map is a visual representation of what matters most under double materiality.

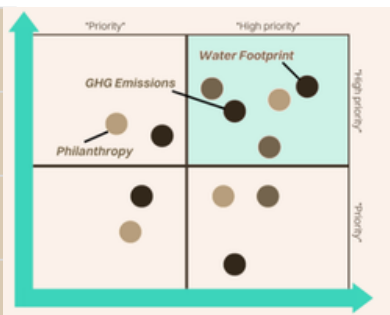
What it does:

- Helps you prioritize ESG topics
- Aligns disclosures with ESRS standards
- Creates a clear audit trail for assurance

How to build it:

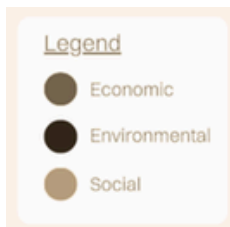
1. List all potential ESG topics (e.g. climate, waste, labor, corruption)
2. Score each on two axes:
 - Impact materiality (on people & planet)
 - Financial materiality (on your business)
3. Plot them on a 2x2 grid:
 - **X-axis** = Financial Materiality
 - **Y-axis** = Impact Materiality
4. Highlight topics in the top-right corner (high on both axes) as reporting priorities

Topic	Impact	Financial	Stakeholder	ESRS
Climate Change	5	5	Investors, NGOs	E1
Worker Safety	4	3	Employees	S1
Lobbying	2	4	Public, Media	G1



What to include:

- Topic name (e.g. Water Use)
- Materiality score or color
- Related stakeholders
- Relevant ESRS standard (e.g. E3)





Tool 2: Governance Matrix (a.k.a. CSRD RACI)

A Governance Matrix ensures everyone knows who does what across your CSRD efforts.

What it does:

- Defines ownership, oversight, and input across all ESRS areas
- Makes your reporting process transparent and audit-ready
- Supports limited assurance under CSRD, the standard required under the Omnibus I Directive

How to build it:

Use a RACI model:

- R = Responsible (who executes the task)
- A = Accountable (who signs off)
- C = Consulted (who gives input)
- I = Informed (who needs updates)

Example:

Disclosure Area	Responsible	Accountable	Consulted	Informed
Governance Statement	ESG Lead	Board Sec.	Legal, Risk	CEO, Comms
GHG Emissions (E1)	Ops Manager	CFO	Facilities, Audit	Sustainability
Stakeholder Engagement	QSE Manager	ESG Lead	HR, Comms	Executive Team
Materiality Matrix	QSE Lead	Strategy Dir	Risk, ESG, Legal	Board, Audit



What This Looks Like in Practice: The Case of Maison Bernard

A fictitious example to make the 10 moves concrete.

Maison Bernard is a family-owned packaging supplier based in Lyon with 85 employees and €7M in annual turnover. They are not directly subject to CSRD. But two of their top three clients both large industrial groups have begun requesting sustainability data as part of their own CSRD value chain disclosures.

Here is how Maison Bernard applied the first **10 moves**.

Move 1 : Confirmed applicability:

With 85 employees and €7M turnover, Maison Bernard is well below the new Omnibus threshold. They are not in direct scope. But their two key clients are Wave 1 reporters which means the value chain pressure is real and immediate.

Move 2 : Identified internal owners:

- **Operations manager** → data collection
- **Office manager** → HR indicators
- **CEO** → sign-off and oversight

Three people. Clear responsibilities. No overlap.

Move 3 : Mapped the value chain:

- **Upstream:** three paper suppliers, one chemical supplier for coatings, two logistics providers.
- **Downstream:** four industrial clients, of which two are in CSRD scope.

This mapping took half a day with a simple spreadsheet.

Move 4 : First materiality pre-scan:

- **Top material ESG topic:** GHG emissions from production and logistics (E1)
- **Secondary topic:** waste and recyclable materials (E5)
- **Social indicators** were not flagged as priority by clients in initial discussions



Move 5 : Reviewed the ESRS structure:

Downloaded ESRS 2 from www.efrag.org

Identified E1 and E5 as the two standards most relevant to their activity and client requests.

Move 6 : Built a first data inventory table:

Indicator	ESRS	Unit	Data source	Owner	Frequency
GHG Scope 1 (direct)	E1	tCO2e	Gas invoices	Facilities	Annual
GHG Scope 2 (electricity)	E1	tCO2e	Electricity invoices	Facilities	Annual
Total waste generated	E5	Tonnes	Waste collector	Ops Manager	Annual
Recyclable waste share	E5	%	Waste collector	Ops Manager	Annual
Water consumption	E3	M3	Water meter / invoices	Facilities	Annual

Move 7 : Planned stakeholder engagement:

Sent a short survey to their top three clients asking which ESG indicators they would request and in what format. Responses arrived within two weeks and shaped the entire data collection plan.

Move 8 : Drafted a governance statement:

One paragraph: The CEO oversees sustainability matters. The operations manager leads data collection and reporting. Simple, auditable, defensible.

Move 9 : Understood how clients will request data:

Checked with their two key clients how they prefer to receive ESG information: format, frequency, and level of detail.

Answer: a simple CSV or Excel file with clearly labelled indicators, sent annually. No complex tagging required at Maison Bernard's level.

Move 10 : Enrolled in foundational training:

The operations manager and CEO completed Module 1 of the EcoFluent Solutions CSRD training together. They debriefed, assigned tasks, and set a quarterly review date.

The lesson:

The 10 moves are not theoretical preparation.

They are the minimum operational foundation to stay on your clients' approved supplier lists.

The time to build it is before the questionnaire arrives, not after.





Your Starter Data Inventory

Fill This In Today

You do not need a software system to start. This table is your Day 1 tool. Fill in what you know. Leave blank what you do not. The gaps are your action list.

Indicator	ESRS	Unit	Where does this data live?	Who owns it?	Do you track it?
GHG Scope 1 (gas, fuel)	E1	tCO2e			Yes / No / Partial
GHG Scope 2 (electricity)	E1	tCO2e			Yes / No / Partial
Total energy consumed	E1	MWh			Yes / No / Partial
Total waste generated	E5	Tonnes			Yes / No / Partial
Recyclable waste share	E5	%			Yes / No / Partial
Water consumption	E3	M3			Yes / No / Partial
Number of employees (FTE)	S1	FTE			Yes / No / Partial
Lost-time injury rate	S1	Rate			Yes / No / Partial
Governance body for sustainability	G1	Narrative			Yes / No / Partial
Client data format preference	—	Format / frequency			Yes / No / Partial



How to read your results:

- Mostly "**Yes**" across the first three indicators: you have a solid starting base. Move to Move 4.
- Mostly "**No**" or "**Partial**": your priority is data ownership and collection. Start with Move 6 before Move 4.
- No owner named for any row: your first action is Move 2 : identifying internal owners. Nothing else will work without this.
- Last row empty: contact your top three clients now. Knowing how they want to receive your data saves significant time later.

This table is the foundation of your ESG readiness, regardless of whether you ever become directly subject to CSRD.

It is also the starting point for your alignment with the forthcoming VSME voluntary standard.





Ready to Act? Let's Make It Simple

You've got deadlines. Clients are asking for ESG data. And your team is staring at you like you're the expert on CSRD.

You don't need another theory-heavy workshop. You need results.

Why Most Teams Freeze:

- "We don't know where to start."
- "Double materiality sounds too technical."
- "Isn't this just another greenwashing trap?"

Sound familiar? That's why I built the training. Not to impress you. But to get you moving. Fast.

Start here: CSRD Essentials for Busy Professionals:

A self-paced online course built to take you from overwhelmed to implementation-ready.

You'll learn to:

- Know if CSRD applies to you for real
- Understand double materiality without losing your mind
- See what a CSRD report actually looks like (real examples, not theory)
- Build a materiality matrix and governance model you can defend
- Understand what your clients can request and what you are protected from providing.





Ready to Start? Let's Talk.

CSRD Essentials for Busy Professionals Online :Self-paced : Available now
Cut through the noise. Understand who must report, when, and why. Learn the basics of double materiality, IROs, and reporting structure, fast.

Built for:

- SMEs and consultants in the EU value chain
- QHSE and sustainability managers
- CFOs and strategy leads who need clarity, not confusion

Three ways to work with **Eco Fluent Solutions**:

Learn

Enroll in the online course at your own pace.

www.ecofluentsolutions.com

Implement

Need hands-on guidance? I offer structured consulting engagements to help SMEs map their value chain exposure, organize their ESG data, and respond to client requests with confidence. Sessions can be remote or on-site.

Consult

Facing a specific challenge around CSRD readiness, value chain reporting, or ESG governance? Let's talk (English/French). Start with a free **30-minute discovery call**.

contact@ecofluentsolutions.com

I will answer personally.

Coming soon:

VSME Readiness Guide Contact us to be notified when it launches.

contact@ecofluentsolutions.com

Let's turn confusion into confidence.

Together,

Souha BEL HAJ MESSAOUD

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