

Your First 10 Moves to Master CSRD:

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



Souha Bel Haj Messaoud



Welcome Letter



By Souha Bel Haj Messaoud

Dear reader,

If you've found your way to this guide, it means you're either navigating the first waves of the Corporate Sustainability Reporting Directive (CSRD), or preparing to do so very soon.

Either way: welcome.

I created Eco Fluent Solutions because I've seen firsthand how overwhelmed SMEs and sustainability teams feel when faced with new EU directives. CSRD is not just another checklist—it's a powerful opportunity to rethink how your business creates, protects, and reports value.

This guide is designed to be soft on the surface, yet sharp underneath. You'll get clarity, confidence, and a glimpse into a smoother path forward.

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)

And this is not optional. Reporting starts as early as 2025 for FY 2024 data for many companies.



What CSRD Really Means for Your Business

Let's forget the legal jargon for a moment.

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:

- If you're **large**: You're reporting by law.
- If you're **small**: Your clients or investors will ask for data anyway.
- If you're **non-European**: You're still affected—because you're in someone else's value chain.

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).

And this isn't optional.

It starts as early as 2025 for FY2024 data. No ESG marketing fluff.

No vague promises. Just structured, verifiable facts.

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)





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 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: **“We’ll wait until next year to start—there’s still time.”**

The reality:

Companies reporting in 2025 must use data from FY 2024. That means:

- Your systems, processes, and teams must already be in motion now
- You need to identify your material topics before the year ends
- You need assurance-level data quality, not retroactive storytelling

Starting late means rushing disclosures, missing audit expectations, and producing a weak report that could hurt investor trust or client relationships.

Ask yourself:

Are we gathering 2024 data today? Will we be ready to defend that data to auditors in 2025?

Truth:

CSRD is a new language of business. And if you want your company to stay visible, credible, and aligned with future finance and procurement rules—you need to start translating today.





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 Learn the Basics of Digital Reporting (XBRL)
- 10 Enroll in Foundational Training (**Training Batch 1**)



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: 250+ employees, €40M+ turnover, or €20M+ total assets → If you meet 2 out of 3, you're in.

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 5–7 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. Learn the Basics of Digital Reporting (XBRL)

Action:

Check if your finance/IT teams know about XBRL and ESEF tagging requirements.

Example:

Finance team attends a 1-hour ESMA webinar or reviews tagging demo from EFRAG.

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

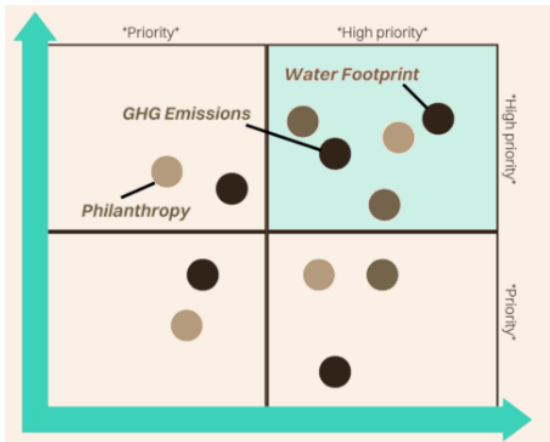
Topic	Impact	Financial	Stakeholder	ESRS
Climate Change	5	5	Investors, NGOs	E1
Worker Safety	4	3	Employees	S1
Lobbying	2	4	Public, Media	G1

What to include:

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

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 or reasonable assurance under CSRD

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



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.

Join Training Batch 1 – The Full CSRD Launch Track

This first cohort gives you structured, step-by-step access to the complete training stack—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
- Get **audit**-ready and preparation for **digital tagging**—without scrambling last minute





Ready to Act? Let's Make It Simple

Here's what's inside Batch 1:

Included in Batch 1 Access:

Fundamentals: CSRD Essentials for Busy Professionals

Cut through the noise. Understand who must report, when, and why. Learn the basics of double materiality, IROs, and reporting structure—fast.

Advanced: Materiality & Strategy Mapping under CSRD

Go deeper. Master the full materiality process, stakeholder engagement, IRO mapping, and how to connect it to your strategic planning.

Professional: CSRD Executive Implementation Accelerator

Lead with confidence. Learn how to prepare for external assurance, structure your CSRD governance, and report in XBRL-ready format.

Built for:

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

🔗 Enroll here: www.ecofluentsolutions.com

✉ Or email: souha_bhm@ecofluentsolutions.com — I'll answer personally.

Let's turn confusion into confidence.
Together,

Souha BEL HAJ MESSAOUD



Learn • Comply • Lead

www.ecofluentsolutions.com