

CSRD: from data point to board-ready report

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This guide is written for leaders who need practical questions before setting direction, requesting status or meeting auditors and supervisors. It is not legal advice, but decision support for governance and documentation.

From data point to decision

CSRD data must be more than numbers. Each data point should have source, owner, method, quality, change history and a link to material topic.

The board needs status on materiality, data quality, open gaps, actions and decisions.