

CSRD (whole Part)

Audit Checklist

25 audit questions across 7 sections.

HOW TO USE THIS CHECKLIST

Each question has three boxes the auditor fills in during the audit:

1. **Compliance** — the binary headline: Compliant / Non-compliant.
2. **Classification** — where the gap is, four-state grid: Documented / Implemented matrix.
3. **Finding level** — severity: Maj / Min / Obs (Major nonconformity / Minor nonconformity / Observation).

Severity is the auditor's call on the day, against the real finding — no severity is pre-suggested per question.



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Content of the management report – key intangible resources

Q1 ARTICLE

CSRD Art.19(1)

Does the undertaking report information on its key intangible resources and explain how its business model fundamentally depends on such resources and how they are a source of value creation for the undertaking?

SOURCE VERBATIM

Large undertakings, and small and medium-sized undertakings, except micro undertakings, which are public-interest entities as defined in point (a) of point (1) of Article 2 shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.

– Directive 2013/34/EU, Article 19(1), as amended by Directive (EU) 2022/2464, Article 1(3)

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Management-report section identifying key intangible resources
- Explanation of business-model dependence and value creation

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES:

Sustainability reporting

Q1 ARTICLE

CSRD Art.19a(1)

Does the undertaking include in its management report – in a clearly identifiable, dedicated section – the information necessary to understand both the undertaking's impacts on sustainability matters and how sustainability matters affect its development, performance and position (double materiality)?

SOURCE VERBATIM

1. Large undertakings, and small and medium-sized undertakings, except micro undertakings, which are public-interest entities as defined in point (a) of point (1) of Article 2 shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

The information referred to in the first subparagraph shall be clearly identifiable within the management report, through a dedicated section of the management report.

– Directive 2013/34/EU, Article 19a(1), as amended

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Management report with a dedicated, clearly identifiable sustainability section
- Coverage of both impact materiality and financial materiality

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES:

Does the sustainability statement include a brief description of the undertaking's business model and strategy, covering its resilience to sustainability-related risks; sustainability-related opportunities; the plans (with implementing actions and financial/investment plans) to align the business model with a sustainable economy and limiting warming to 1.5 °C / climate neutrality by 2050 (and any exposure to coal/oil/gas activities); how the model and strategy account for stakeholders' interests and the undertaking's impacts; and how the strategy has been implemented on sustainability matters?

SOURCE VERBATIM

(a) a brief description of the undertaking's business model and strategy, including: (i) the resilience of the undertaking's business model and strategy in relation to risks related to sustainability matters; (ii) the opportunities for the undertaking related to sustainability matters; (iii) the plans of the undertaking, including implementing actions and related financial and investment plans, to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1,5 °C in line with the Paris Agreement ... and the objective of achieving climate neutrality by 2050 ... and, where relevant, the exposure of the undertaking to coal-, oil- and gas-related activities; (iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters; (v) how the undertaking's strategy has been implemented with regard to sustainability matters;

– Directive 2013/34/EU, Article 19a(2)(a), as amended

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Business-model/strategy disclosure covering resilience, opportunities, transition plan (1.5 °C/2050), stakeholder interests and implementation

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES: