

# CSRD Made Easy

## Stakeholder-Powered Double Materiality Assessment



# 1. A COMPLEX AND COSTLY TASK GOING FAR BEYOND REPORTING

Key CSRD requirements... to be repeated every year

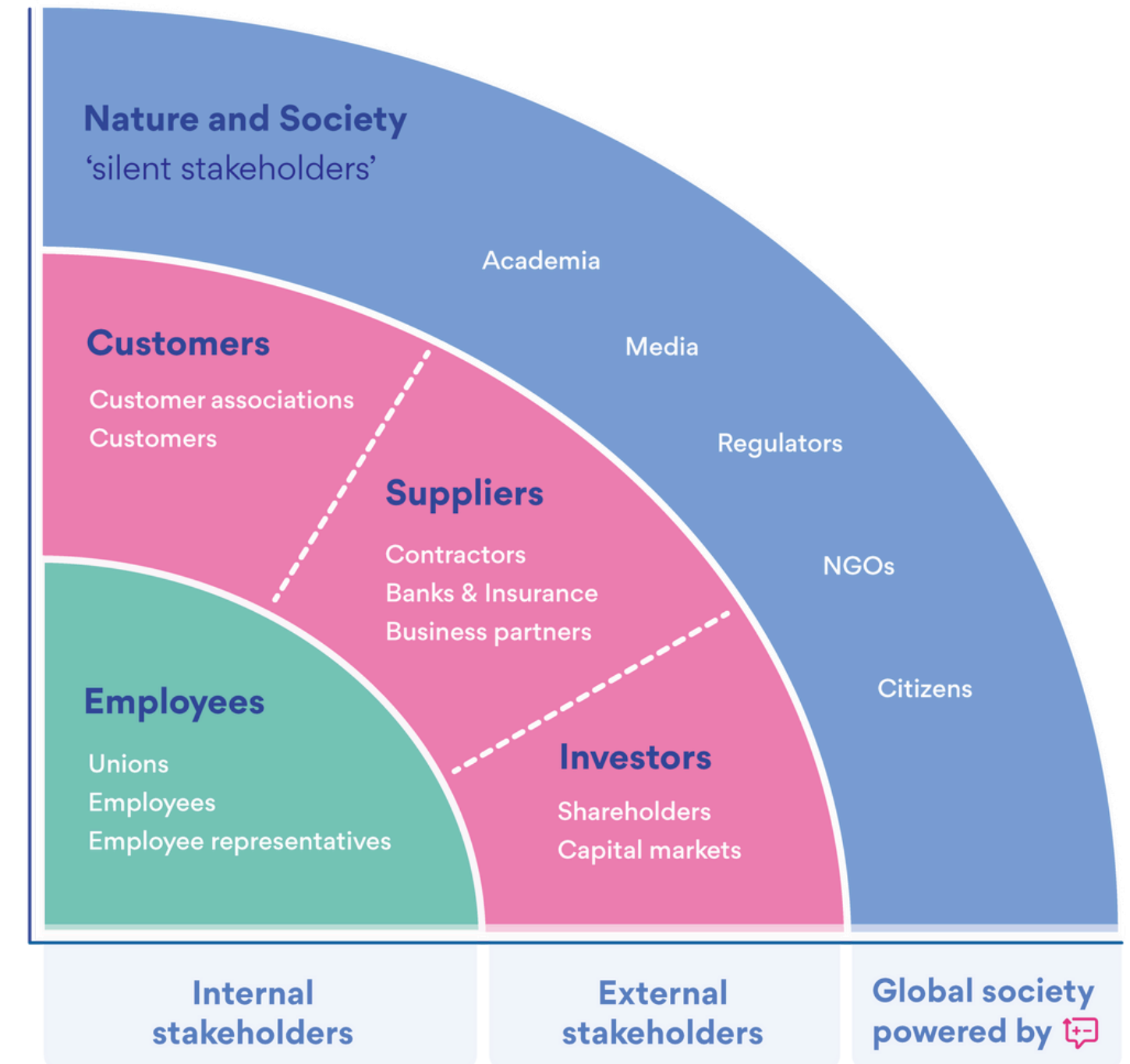


**Time: 4 to 9 months**



## 2. STAKEHOLDER ENGAGEMENT IS THE TRICKY PART

- 1 Identify the right stakeholders
- 2 Engage in a constructive and efficient way
- 3 Ensure the quality and relevance of the outputs
- 4 Fully align with CSRD / ESRS standards



### 3. TWO MAIN CHALLENGES TO SOLVE

#### EFFICIENCY

- Data collection and management is often decentralised and inefficient.
- Stakeholder engagement is usually carried out through surveys and workshops, which require a great deal of time and resources to consolidate and use.
- As these processes are done manually, the auditing and reporting processes are inefficient and complex.
- Everything needs to be started again from scratch next year.

#### QUALITY

- Getting meaningful answers and ensuring quality contributions from stakeholders is a real challenge.
- Stakeholders are not necessarily trained on impact assessment.
- Not all stakeholders are relevant to all questions, they need to be mapped and weighted according to their areas of expertise.
- Data must be controlled to detect anomalies and retreated accordingly.

#### A NEED FOR AUTOMATION

DATA MANAGEMENT

DMA/  
STAKEHOLDER  
ENGAGEMENT

AUTOMATED  
REPORTING

AUDIT TRAIL

Up to 50% cost reduction

## 4. WHY IMPAAKT?

### The one-stop-shop for CSRD reporting

Impaakt is an award-winning SaaS platform that provides a turnkey solution for all your CSRD requirements, with a core focus on engaging all stakeholders in assessing your most material sustainability matters. We pioneered a collaborative platform that measures the impacts of businesses on people and the environment. Our products and processes are designed to allow our clients to comply with the CSRD regulation.

Our technology and quality control processes ensure you get granular, transparent, and unbiased materiality assessments without exhausting significant internal resources. These outputs feed directly into your sustainability reporting.

We take care of onboarding, training, and monitoring the many stakeholders involved in the materiality assessment, and provide insights, including comparisons with your direct peers.

**An automated platform with direct access to internal and external stakeholders**

#### THE WORLD'S LEADING STAKEHOLDER ENGAGEMENT PLATFORM

**>1.3M**

**stakeholder  
materiality  
assessments**

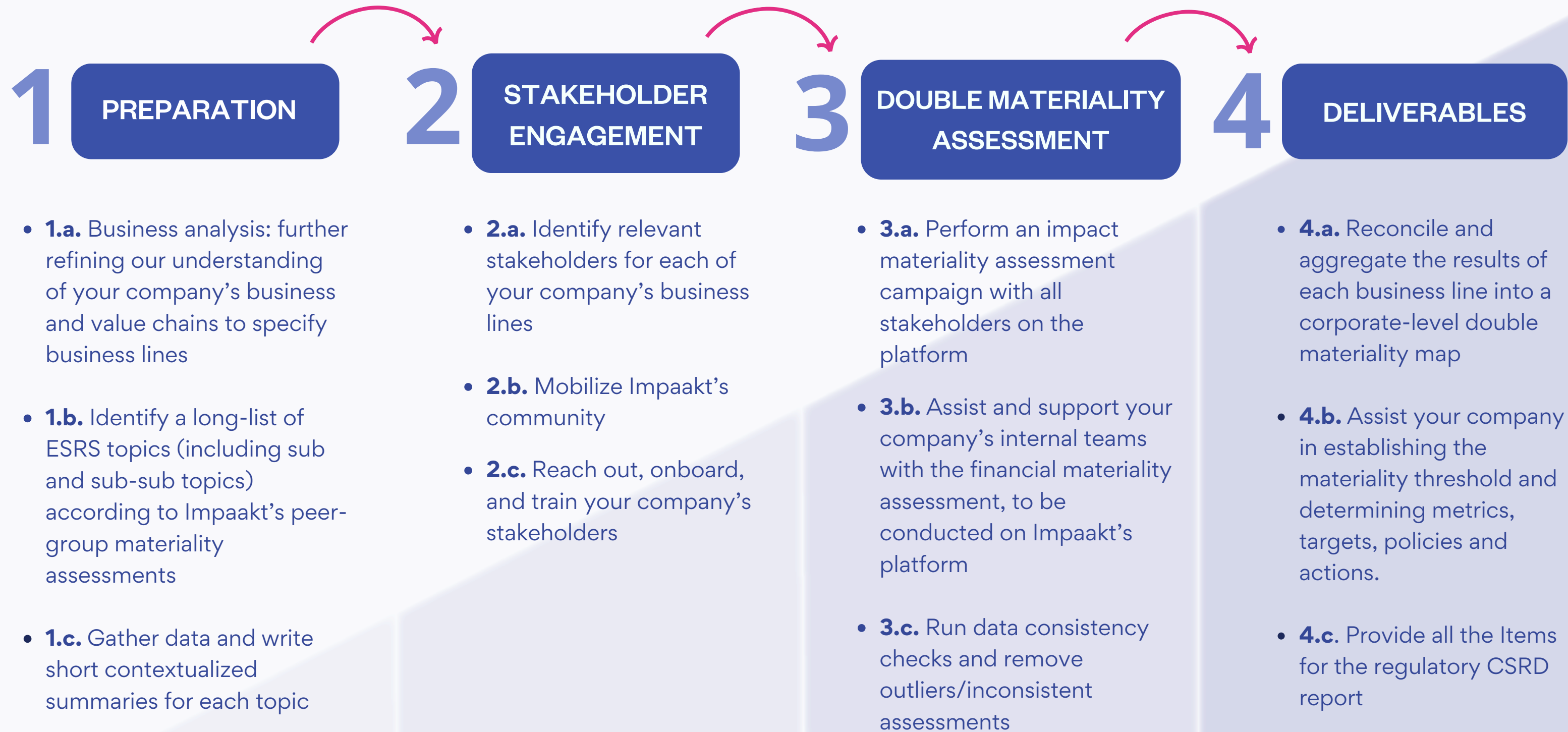
**>60K**

**impact  
assessors**

**>15,000**

**companies  
assessed**

# OUR SOLUTION: TAKING CARE OF YOUR CSRD NEEDS FROM A to Z





5.

OUR SOLUTIONS:  
STEP 1. PREPARATION (1/2)

Identify a long-list of ESRS topics

Topics

Themes

High Level Topics

Sub-topics by industry

Topic by company frozen

Non-Proxiable Topics

Notes

Reports Settings

Keywords

Note Categories

Datapoints

PAIs

ESGs

Companies

Companies

Company's brands

Create High Level Topic

Name \*

Water pollutants and Effluent Treatment

Short name

Water pollution

Type \*

Environmental

Theme \*

Water & Wastewater Management

Difficulty \*

Choose difficulty

Status

☒

Cancel

Create & Add Another

Create High Level Topic





5.

OUR SOLUTIONS:  
STEP 2. ENGAGEMENT

Reach out and engage internal and external stakeholders through an automated onboarding and training process

CSRD powered by impaakt

CSRD Stakeholder

What should I do?

ESRS TOPIC

S4-Responsible marketing practices

S1-Equal treatment and opportunities for all

G1-Taxes

S2-Workers in the value chain

E4-Biodiversity and Ecosystems

E5-Resources Outflows Related to Products and Services

S4-Non-discrimination

E5-Waste

S1-Own Workforce

Video tutorial

Get started by watching the video below.

Stakeholder Onboarding for Impact Assessments

Watch on YouTube

Step 3. You indicate how positive or negative you think the impact described is.

RATED ON

06/14/2024

06/21/2024

06/19/2024

06/17/2024

Stakeholder-Powered Sustainability

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# OUR SOLUTIONS:

## STEP 3. DOUBLE MATERIALITY ASSESSMENT

### INPUT - HOW STAKEHOLDERS INTERACT WITH THE PLATFORM

DMA Demo employs almost 165,000 people and pays above industry average wages

Data points 

 Enlarge the tiles to compare the data point.



Summary 

In 2022, 3.32 billion people were employed globally<sup>1</sup>. Job creation assists society in many ways, such as eliminating poverty and bringing economic stability that eventually leads to new taxpayers<sup>2</sup>. It also gives opportunities for personal growth and provides social protection for employees and their families<sup>2</sup>.

In Spain, the annual average salary prevailing is EUR27,000<sup>3</sup>. The cost of living for a single person in Spain is EUR1,200 per month. The average salary in Spain's apparel sector is EUR25,000 per year.

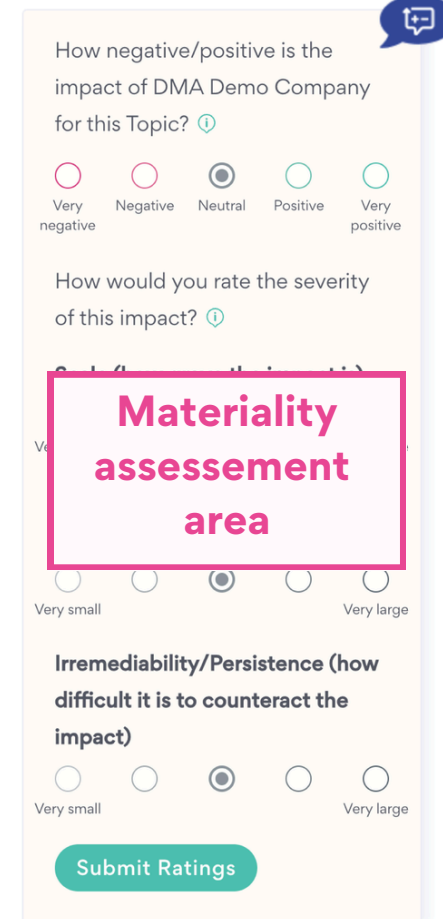
DMA Demo is a fashion company with 164,997 people, with 46,154 in Spain, 20,909 in the Americas, 14,457 in Asia, etc. The employee count decreased by 6.6% from 2019 (176,611 employees). It had a 51% turnover rate for employees in 2022.


The annual average salary of the company's employees is €37,750, which is 1.4x the country's average annual salary. Similarly, it is 2x Spain's cost of living, and 2.2x the apparel industry's average salary.

DMA Demo contributes to the economy by providing employment. It helps enhance the social well-being of the people.


**Contextualized summary**

Actual Direct Impact



How negative/positive is the impact of DMA Demo Company for this Topic? 

☐ Very negative ☐ Negative ☒ Neutral ☐ Positive ☐ Very positive

How would you rate the severity of this impact? 

☐ Very small ☐ Small ☒ Medium ☐ Large ☐ Very large

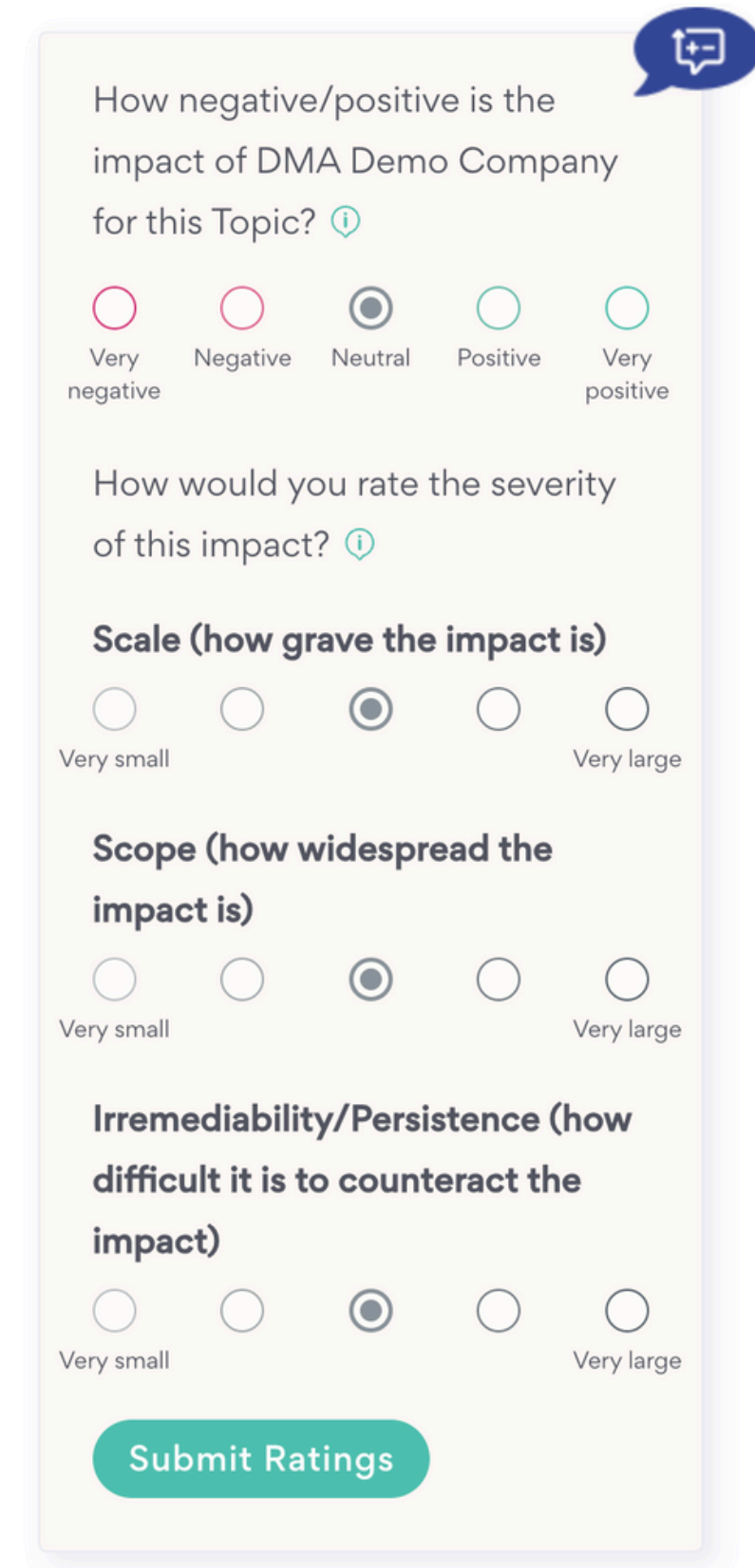
**Irremediability/Persistence (how difficult it is to counteract the impact)**


☐ Very small ☐ Small ☒ Medium ☐ Large ☐ Very large

**Materiality assesement area**


[Submit Ratings](#)

Actual Direct Impact



How negative/positive is the impact of DMA Demo Company for this Topic? 

☐ Very negative ☐ Negative ☒ Neutral ☐ Positive ☐ Very positive

How would you rate the severity of this impact? 

**Scale (how grave the impact is)**

☐ Very small ☐ Small ☒ Medium ☐ Large ☐ Very large

**Scope (how widespread the impact is)**

☐ Very small ☐ Small ☒ Medium ☐ Large ☐ Very large

**Irremediability/Persistence (how difficult it is to counteract the impact)**

☐ Very small ☐ Small ☒ Medium ☐ Large ☐ Very large

[Submit Ratings](#)

5.

# OUR SOLUTION: SAMPLE DELIVERABLES (1/4)



## SAMPLE DELIVERABLES - DATA MANAGEMENT

Impaakt's data management module enables you to immediately identify the metrics to be collected for each CSRD/ESRS topic. The data is pre-formatted with the correct unit, year and status, making it easy to update your report from one year to the next. The tool has an integrated audit trail, making it easy to track any changes made to your data over time. Export features allow you to easily extract and reuse data to meet any reporting requirements or interface with third-party systems.

Metrics absolute value for all topics

Excel Export

Absolute value

Intensity

23/52 Completed

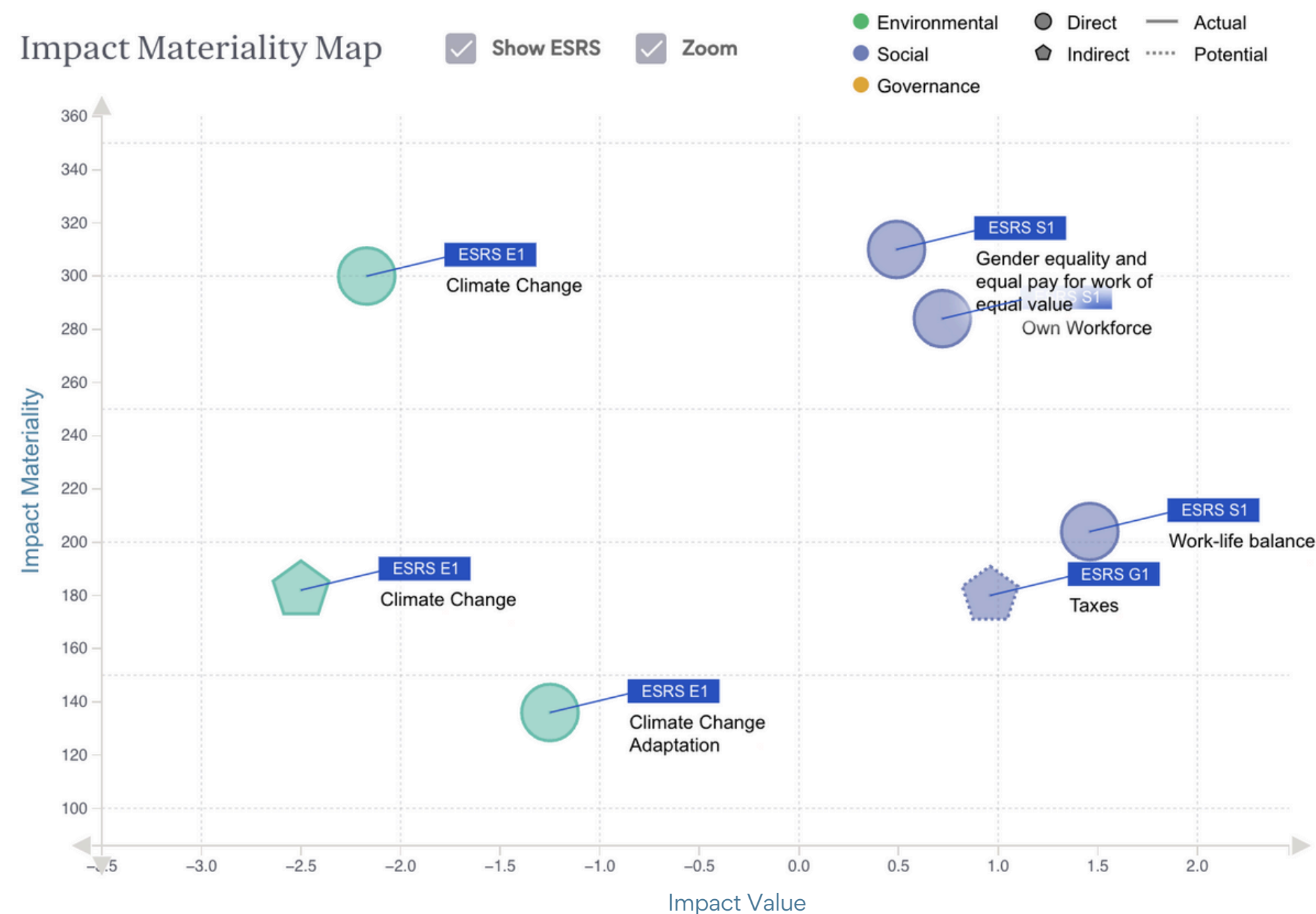
Progress: 44%

TYPE	TOPIC	EFRAG	METRIC	COMPARISON	VALUE	UNIT	STATUS	ASSIGN TO
Environmental	E1 Climate Change		Total GHG Emissions		0.679M	tco2e	COMPLETE	BOB CAMERON
Environmental	E1 Climate Change		scope 1 + 2 emissions	See comparison	0.012M	tco2e	IN PROGRESS	SANDRA SALDANA
Environmental	E1 Climate Change	E1-6_13	Total GHG emissions market based	See comparison	0.679M	tco2e	IN PROGRESS	SANDRA SALDANA
Environmental	E1 Climate Change	E1-6_07	Gross Scope 1 greenhouse gas emissions	See comparison	0.011M	tco2e	COMPLETE	BOB CAMERON
Environmental	E1 Climate Change	E1-6_10	Gross market-based Scope 2 greenhouse gas emissions	See comparison	0.001M	tco2e	COMPLETE	BOB CAMERON

## OUR SOLUTION: DELIVERABLES (2/4)

### SAMPLE DELIVERABLES - **IMPACT MATERIALITY MAP AT CORPORATE AND/OR BUSINESS LEVEL**

Impaakt's ability to filter community members by expertise and/or demographics ensures a tailored approach to double materiality assessments. This also allows for the weighting of assessments based on perceived expertise.



Filters

☐ 1- Civil Society

☐ 2- Employees

☐ 3- Other

ESRS E1: Climate change  
ESRS E2: Pollution  
ESRS E3: Water and marine resources  
ESRS E4: Biodiversity and ecosystems  
ESRS E5: Resource use and circular economy

ESRS S1: Own workforce  
ESRS S2: Workers in the value chain  
ESRS S3: Affected communities  
ESRS S4: Consumers and end-users

ESRS G1: Business conduct

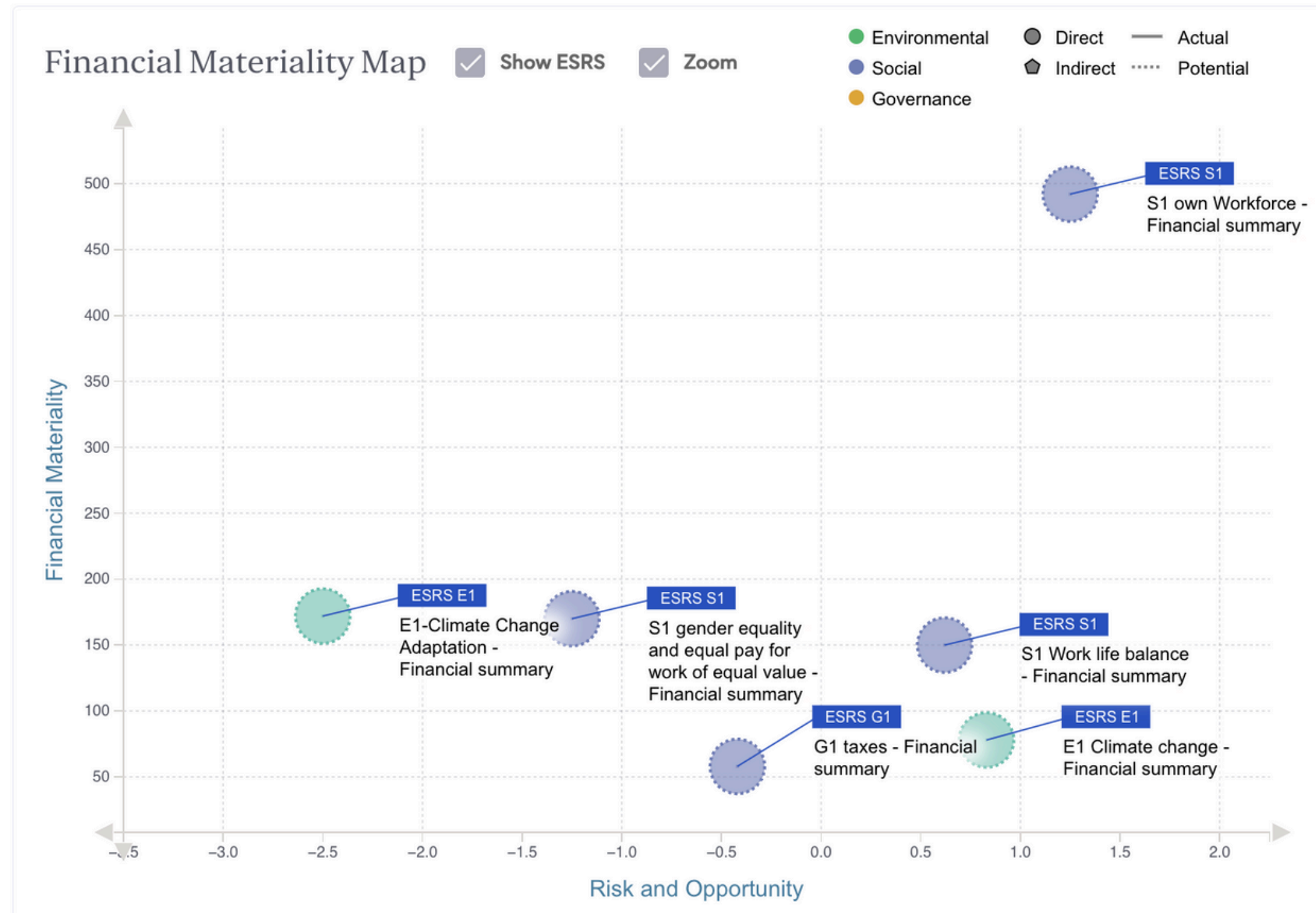
Screenshots from the Impaakt Platform



# 6.

## OUR SOLUTION: DELIVERABLES (3/4)

### SAMPLE DELIVERABLES - FINANCIAL MATERIALITY MAP AT CORPORATE AND/OR BUSINESS LEVEL



ESRS E1: Climate change  
 ESRS E2: Pollution  
 ESRS E3: Water and marine resources  
 ESRS E4: Biodiversity and ecosystems  
 ESRS E5: Resource use and circular economy

ESRS S1: Own workforce  
 ESRS S2: Workers in the value chain  
 ESRS S3: Affected communities  
 ESRS S4: Consumers and end-users

ESRS G1: Business conduct

*Screenshots from the Impaakt Platform*



# 6.

## OUR SOLUTION: DELIVERABLES (4/4)

### SAMPLE DELIVERABLES - DOUBLE MATERIALITY MAP AT CORPORATE LEVEL



ESRS E1: Climate change  
ESRS E2: Pollution  
ESRS E3: Water and marine resources  
ESRS E4: Biodiversity and ecosystems  
ESRS E5: Resource use and circular economy

ESRS S1: Own workforce  
ESRS S2: Workers in the value chain  
ESRS S3: Affected communities  
ESRS S4: Consumers and end-users

ESRS G1: Business conduct

Screenshots from the Impaakt Platform

## DEFINITION OF TARGETS, ACTIONS, & POLICIES

### TARGETS

Based on the material topics identified, Impaakt provides a list of suggested time-bound and measurable targets, which are defined in relation to each topic mapped in the DMA.

### ACTIONS

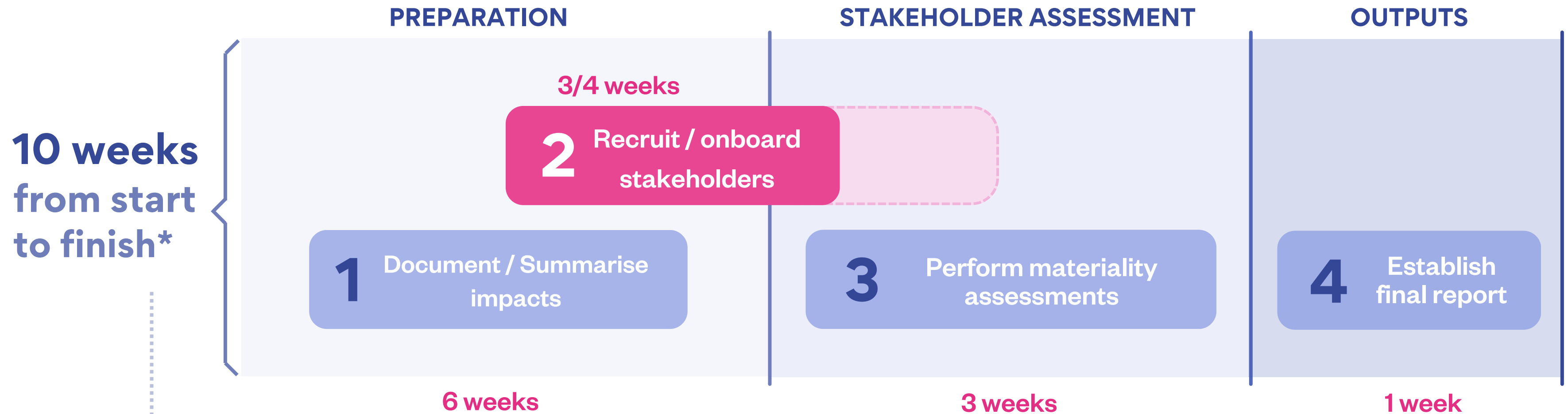
A suggested list of recommended actions are submitted in order to achieve each of the suggested target.

### POLICIES

A suggested set of policies (binding guidelines) addressing the overall approach taken to address the identified material topics is provided. Each policy is tied to a set of objectives, a defined scope, a description of who's responsible for what, and a description of how the interests of stakeholders are considered.

## 7. INDICATIVE TIMELINE FOR THE STANDARD PACKAGE

This timeline is subject to the availability and responsiveness of your company's stakeholders and teams.



*\*Based on 30-45 topics to document and 3 categories of stakeholders to involve*

## Contact

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**THANK YOU**