



Implementation of the Corporate Sustainability Reporting Directive (CSRD)

Challenges and prospects for digital
departments

January 2026



Cigref
In partnership with the DFCG

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EDITORIAL

CSRD?! The CSRD (*Corporate Sustainability Reporting Directive*), an acronym that was initially somewhat mysterious, has gradually become a central element of our organisations' governance. Its initial implementation represented a real challenge in terms of delivering the required reporting within the specified deadlines.

Beyond the regulatory constraint, this exercise proved to be extremely structuring thanks to its holistic approach. The key point was the dual materiality analysis, which requires consideration of impact materiality (a new concept) alongside financial materiality (a more familiar concept). This analysis is based on the assessment of IROs (Impacts, Risks, Opportunities) and requires the integration of a large number of parameters.

The preparation of this first sustainability report, which was both demanding and voluminous, involved many contributors, some of whom were unfamiliar with this type of exercise and with the expectations of auditors. This highlighted crucial issues concerning data management: calculation, collection, consolidation, validation, control and storage.

Furthermore, the directive emphasised the central role of digital departments. They are not only essential for providing technical support for the reporting process, but also for supplying the information within their remit that is necessary for assessing material topics (such as cybersecurity, personal data, AI, accessibility, etc.).

In conclusion, the CSRD is a real conceptual enrichment. The next step in its implementation will be to strengthen and

industrialise the process. This opens up exciting prospects for optimising and sustaining this new reporting approach.

Annie STEINMETZ, CSRD Project Manager in the CSR Department of the **AG2R La Mondiale** Group

Is the CSRD ultimately a lever for driving overall performance or a brake on competitiveness? Against a backdrop of intense tension surrounding this non-financial reporting, the Omnibus Act has attempted to address fears of a loss of competitiveness by simplifying its content and reducing its scope of application.

But beyond the complexity of this standard, which is currently being addressed, the process of CSRD compliance has enabled many companies to analyse their medium- and long-term sustainability challenges and accelerate their transition and resilience projects. Once these challenges have been defined, measuring performance against indicators (environmental, social and governance) becomes a priority because, as with finance, "*without reliable measurement, performance management is impossible*". In this context, in the absence of highly developed data models and integrated information systems, it is essential to involve the IT departments from the outset of the project, working alongside the CSR and Finance teams, who have expertise in the quality and auditability issues surrounding this new data.

Dialogue with stakeholders, which is central to identifying impacts, risks and opportunities, is also a powerful tool for breaking down barriers within the company. The working group led by

Cigref, in conjunction with the DFCG, is concrete proof of this.

Even though the standard continues to evolve, there remains a strong and shared conviction that CSR must be placed at the heart of the reactor.

Damien Abreu, General Delegate of the **DFCG (National Association of Financial Directors and Management Controllers)** and **Raul Noriega**, Consultant at **Tesode** and member of the **DFCG's** CSR office

SUMMARY

The *Corporate Sustainability Reporting Directive* (CSRD), published in December 2022 and transposed in France to come into force on 1 January 2024, establishes a harmonised non-financial reporting framework at European level. It replaces the Non-Financial Statement (NFS) from the *Non-Financial Reporting Directive* (NFRD), introducing significantly more robust requirements, including mandatory auditing of sustainability reports, publication in digital format, and the consideration of numerous data points (both quantitative and qualitative) through "ESRS" standards (*European Sustainability Reporting Standards*). One of its pillars is dual materiality analysis, which assesses companies' sustainability performance from two perspectives:

- Outside-in materiality, which is how environmental, social and governance (ESG) factors affect a company's financial performance;
- Impact materiality (inside-out), which is how the company impacts the environment and people.

In this context, the working group, the result of a partnership between Cigref and DFCG (National Association of Financial Directors and Management Controllers), set itself the initial goal of familiarising itself with the concept and specific terminology of the new directive, then identifying the challenges of inter-departmental collaboration (finance, CSR, digital, etc.). This included analysing the implications of the CSRD for digital departments in particular, proposing ideas for tools and the industrialisation of reporting processes via a set of common specifications (available on the report download page).

The initial implementation phases have revealed major challenges for large-scale deployment. The complexity of the CSRD's legal and technical arsenal, particularly the ESRS standards, requires a minimum level of acculturation for contributors. Double materiality analysis is a demanding exercise that is complex to implement and update, and involves numerous stakeholders to ensure its relevance. The management of data points, particularly the narrative component, presents significant challenges in terms of redundancy and harmonisation. Data governance and the distribution of responsibilities are also major concerns, especially in decentralised and international group contexts.

Faced with all these challenges, CSRD ultimately stands out as a business transformation project that also presents a number of opportunities. It gives organisations the opportunity to rethink their business model and integrate sustainability into the heart of their strategy. The role of digital departments is becoming increasingly central and strategic. Not only are they stakeholders in material issues related to digital technology (such as "responsible digital" issues and cybersecurity), but they are also the architects of the industrialisation of reporting processes. This involves moving from "artisanal" management to tool-based systems and robust IT governance, in order to automate the collection, calculation and consolidation of data, thereby ensuring the quality, traceability and auditability of ESG information.

Although the Omnibus I Directive¹, adopted by Parliament on 16 December 2025, simplifies reporting requirements, the legislative timetable does not affect organisations already engaged in the first wave of implementation. This is an opportunity to refine processes rather than an incentive to pause.

Inter-departmental collaboration, targeted technological investment and rigorous data governance are the pillars on which organisations will build their compliance in line with current sustainability and CSR issues.

¹ <https://www.ansa.fr/omnibus-modifications-votees-par-le-parlement-europeen/>

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INTRODUCTION

The *Corporate Sustainability Reporting Directive* (CSRD) represents a major milestone in the European regulatory landscape, fundamentally redefining non-financial reporting requirements for companies and public administrations. Adopted on 10 November 2022 and effective from 1 January 2024, the CSRD aims to harmonise sustainability reporting across Europe in order to increase transparency and facilitate the comparability of organisations' overall performance. This directive, which replaces the Non-Financial Reporting Directive (NFRD), imposes new requirements, including mandatory auditing of sustainability reports, publication of reporting data in iXBRL (inline *eXtensible Business Reporting Language*) format for automatic data reading², and the inclusion of numerous data points (qualitative and quantitative). At the heart of the CSRD lies the concept of double materiality, assessing the impact of environmental, social and governance (ESG) issues on the company on the one hand, and the impact of the company on society and the environment on the other.

Initially driven by finance and CSR departments, the implementation of CSRD now gives digital departments an increasingly strategic role. These departments are key stakeholders in everything related to the tools, structure, management and governance of the vast amounts of data required for reporting. Today, the CSRD is a priority project for digital departments, which must not only address the material issues intrinsic to digital technology (GHG emissions³, cybersecurity, data protection), but also design the architectures and tools that enable the effective collection, processing, consolidation and disclosure of sustainability information.

France is one of the first European countries to have transposed the CSRD into national law via Order No. 2023-1142 of 6 December 2023 and Decree No. 2023-1394 of 30 December 2023. The entry into force of this new directive was initially planned to be gradual, following a schedule of three successive and distinct "waves", recently amended by the "Omnibus I" directive adopted by the European Parliament in December 2025, aimed at easing reporting requirements:

- Wave 1 (publication in 2025 based on 2024 data) concerned large companies with more than 500 employees, most of which were already subject to the previous non-financial reporting directive (NFRD). With the agreement of the Council and the European Parliament on the "Content" Directive, dated 16 December 2025, the thresholds for application have been modified: the **CSRD now applies to companies with more than 1,000 employees and an annual net turnover of more than €450 million**. As the "Content" Directive will only officially enter into force after its publication in the Official Journal of the EU (scheduled for **spring 2026**), companies below the new threshold will remain subject to the regulations currently in force until its effective transposition into national law. For these organisations, the Omnibus Directive has little impact: the timetable remains unchanged, with a future reduction in the number of *data points*.

² Please note, however, that this requirement is subject to change with the Omnibus Directive. Further details will be provided in a delegated act.

³ Greenhouse gases

- Wave 2 initially concerned other large unlisted companies that are not subject to the NFRD but meet certain size criteria (i.e. more than 250 employees, €25 million in assets or €50 million in turnover). In fact, with the new threshold set at more than 1,000 employees and €450 million in turnover by the "Content" Directive, these companies are no longer subject to the mandatory scope.
- Wave 3 initially concerned listed SMEs. These are also no longer subject to the CSRD.

However, companies that are no longer subject to the directive are strongly encouraged to use the simplified voluntary standard (VSME - *Voluntary Standard for non-listed micro-, small- and medium-sized undertakings*⁴) to standardise their responses to contractors.

It should be noted that the "Content" Directive removes sectoral standards and provides for a 60% reduction in the number of data points (particularly qualitative ones) to be reported in ESRS.

These recent updates, introduced by the February 2025 Omnibus package (containing the *Stop the Clock* and "Content" Directives), although they provide for new scopes, implementation deadline extensions for certain companies and a simplification of *the European Sustainability Reporting Standards* (ESRS), do not call into question the overall strategic trajectory of organisations, particularly those targeted by wave 1. On the contrary, the general consensus is to capitalise on the efforts already undertaken and to continue pursuing sustainability ambitions. Participating companies recognise the CSRD not as a mere regulatory constraint, but as a strategic opportunity in terms of risk management, acculturation and ESG data management. Its application may thus lead organisations to review their strategy, since the concept of double materiality, which remains unchanged, requires them to reflect on their business model in light of non-financial data and thus to evolve towards new potentialities aligned with the challenges of resilience and sustainability.

The work of this working group, conducted in partnership with Cigref and DFCG (Association of Financial and Management Control Directors), has made it possible to analyse the implications of the CSRD for digital departments, identify the challenges of inter-departmental collaboration (finance, CSR, digital) and propose avenues for the tooling and industrialisation of reporting processes. Several concrete feedback reports from organisations, based on initial experiments, have made it possible to pool best practices for implementing the CSRD at the organisational level. The aim of this report is therefore to provide a clear overview of the challenges and opportunities presented by the CSRD, despite the fluctuations it underwent in 2025, and to shed light on how digital departments can fully contribute to this essential transformation.

⁴ https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes_en

1 CSRD: FUNDAMENTALS AND CHALLENGES OF EARLY IMPLEMENTATIONS

The *Corporate Sustainability Reporting Directive* (CSRD), which came into force on 1 January 2024, represents a major challenge for companies, not only because of the scope of its requirements but also because of the complexity of the legal and technical arsenal it deploys. Beyond purely regulatory aspects, it introduces new methodologies, such as double materiality and ESRS (*European Sustainability Reporting Standards*), which need to be embraced by all stakeholders.

1.1 DEFINITION OF THE FUNDAMENTALS OF THE CSRD

1.1.1 EVOLUTION OF THE NON-FINANCIAL REPORTING STATEMENT (NFS): WHAT IS CHANGING

The CSRD replaces the Non-Financial Statement (NFS), introducing significantly more robust and detailed requirements. Among the major changes, sustainability reporting is now mandatory and must be published in the company's management report. A single digital format, iXBRL (*inline eXtensible Business Reporting Language*) published by EFRAG (*European Financial Reporting Advisory Group* – the body responsible for developing accounting standards at European level), is expected to be imposed to enable automated reading and comparability of documents through data tagging.

1.1.2 ESRS (EUROPEAN SUSTAINABILITY REPORTING STANDARDS): STRUCTURE AND CONTENT

The CSRD is based on **12 ESRS standards**, developed by EFRAG, which are structured as follows:

- **Two cross-cutting standards (ESRS 1 and ESRS 2)** that set out the general framework, general principles and general disclosure requirements:
 - ESRS 1 - General requirements: this standard establishes the fundamental principles and general framework for reporting. It defines key concepts, principles for preparing information and general presentation rules. In particular, it includes the methodology for applying double materiality and general disclosure requirements.
 - ESRS 2 - General information to be provided: this standard specifies the mandatory information that all companies must provide, regardless of their sector of activity or the outcome of the materiality analysis. It covers information relating to strategy, governance, impact, risk and opportunity (IRO) analysis, and general communication.
- **Ten thematic standards grouped according to the three pillars of ESG** (Environmental, Social and Governance) covering specific topics. Each thematic standard is subdivided into several disclosure requirements, which specify the information to be published. In detail, the three pillars are broken down as follows:

1. Environment (ESRS E1 to E5):

- ESRS E1 - Climate change: covers greenhouse gas (GHG) emissions, climate-related risks and opportunities, and climate transition plans.
- ESRS E2 - Pollution: concerns the impacts of air, water and soil pollution.
- ESRS E3 - Water and marine resources: focuses on the management of and impact on water resources and marine ecosystems.
- ESRS E4 - Biodiversity and ecosystems: addresses impacts and actions related to biodiversity protection.
- ESRS E5 - Resource use and circular economy: concerns resource management and circular economy principles.

2. Social (ESRS S1 to S4):

- ESRS S1 - Own workforce: details information relating to the company's own employees (working conditions, diversity, etc.).
- ESRS S2 - Value chain workers: concerns the impacts on workers within the company's value chain.
- ESRS S3 - Affected communities: addresses impacts on local and regional communities.
- ESRS S4 - Consumers and end users: concerns the impacts on consumers and users of the company's products and services.

3. Governance (ESRS G1): this pillar contains only one standard on "Business Conduct", which addresses topics such as business ethics, anti-corruption, internal control and supplier relationship management. The purpose of this pillar is to enhance transparency in corporate culture.

1.1.3 CHANGES BROUGHT ABOUT BY THE "CONTENT" DIRECTIVE OF THE OMNIBUS PACKAGE

The Omnibus package comprises two directives: the *Stop The Clock* Directive of April 2025, which has already postponed the entry into force of the CSRD for wave 2 and wave 3 companies by two years, and the "Content" Directive of 16 December 2025, which introduces several notable changes both to the scope of application of the CSRD and to its substance:

- The "Content" Directive increases the eligibility criteria for the CSRD: it now applies to companies with more than **1,000 employees and €450 million in turnover**. This new threshold effectively excludes around 80% of the companies initially targeted by the CSRD. Non-European companies that meet these thresholds and generate this turnover within the EU are also affected.
- Secondly, it plans to **revise the 12 ESRS standards** with a view to simplifying them. The main aim will be to reduce the number of qualitative data points in favour of quantitative data, which is considered more objective and easier to audit. This work will be carried out by EFRAG and is currently (at the date of publication of this report) in progress.

- **Sector-specific "guidance"** will also be proposed (replacing the mandatory sector-specific ESRS initially planned): these new non-binding documents will be developed in consultation with stakeholders to facilitate the operational implementation of ESRS within specific sectors.
- Companies that fall outside the scope of the CSRD will be able to voluntarily adopt simplified standards based on the **VSME standard**⁵.
- Finally, the "Content" Directive introduces the concept of "**Value Chain Cap**", which gives suppliers in a company's value chain (subcontractors, SMEs, mid-cap companies, etc.), if they are not themselves affected by the new CSRD thresholds, the right to refuse to disclose data to their customers that falls outside the scope of the VSME standard.

Despite these relaxations, the general observation made by the members of the working group is that organisations already involved in wave 1 are maintaining their strategic ambition and continuing to capitalise on the achievements and efforts already made. The postponement of deadlines is seen as an opportunity to refine processes and industrialise reporting rather than an incentive to pause.

Criticism has been levelled at the Omnibus package, highlighting the legal uncertainty associated with frequent regulatory changes, the potential reduction in market impact and limited transparency for investors.

1.1.4 DOUBLE MATERIALITY

Double materiality analysis is an innovative concept and a cornerstone of the CSRD, which aims to assess a company's impact from two complementary angles:

- **Impact materiality (inside-out approach):** this dimension assesses the company's impact on society and the environment. This encompasses the positive and negative effects, both actual and potential, of its activities on people, the planet and the economy in general. This perspective encourages organisations to consider their environmental and social footprint beyond their direct operations, effectively including their value chain.
- **Financial materiality (outside-in approach):** this dimension assesses the impact of environmental and social issues on the company's economic and financial performance. It involves identifying how risks and opportunities related to sustainability or societal changes can affect the company's value, growth prospects or reputation in the short and long term.

This exercise is structuring because it integrates extra-financial data into the organisation's strategy, requiring a description of the economic model and identification of the financial data likely to cause it to evolve. It is based on interviews with all stakeholders. To be successful, the double materiality analysis relies on a rating of issues, broken down into "Impacts, Risks and Opportunities" (IRO), which makes it possible to identify the materiality of impact and the financial materiality. This analysis makes it possible to select the relevant data points for each organisation from among those listed in the ESRS.

⁵ https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes_en

1.1.5 DATA POINTS: QUANTITATIVE AND QUALITATIVE

The CSRD introduces a new level of granularity to sustainability reporting, embodied by the concept of "data points", requiring companies to collect, analyse and disclose a vast amount of information. This volume is a challenge in itself, but the complexity is accentuated by the nature of these data points:

- Quantitative data points: these are numerical indicators, such as monetary data, percentages or volumes, measuring specific aspects of sustainability performance. For each key performance indicator (KPI), business units must formalise precise calculation methods. The IT department plays a crucial role in automating the collection of this data, which often comes from source systems via interfaces, sometimes supplemented by spreadsheet files. The aim is to consolidate this information in a data warehouse to enable KPI calculation and detailed reporting.
- Qualitative data points: this narrative or semi-narrative data describes the company's sustainability policies, strategies, processes and analyses. Managing this data presents specific challenges:
 - The descriptive nature of these data points leads to numerous redundancies and requires frequent meetings and exchanges between different business lines to harmonise approaches, discourse and interpretations. This requirement associated with "narrative" data points is a real irritant for companies.
 - In many cases, this data is still entered manually, requiring significant revision work.
 - The challenge is to streamline this information and make it comparable, which is particularly difficult given its variable nature.

Pending the reduction in the number of mandatory data points, aimed at prioritising quantitative information over narrative, promised by the "Content" Directive, the issue of qualitative data management remains a major focus. In several organisations, discussions are underway to assess whether generative artificial intelligence could be an aid to narrative management, although some companies have chosen not to use it because of its carbon impact.

In short, the CSRD data points require a new mapping of information within the company, demanding close collaboration between business lines and the IT department to ensure the collection, reliability and traceability of this heterogeneous data.

1.1.6 AUDIT AND IXBRL FORMAT

Sustainability reporting is subject to a mandatory audit by an accredited independent auditor or certifier, ensuring that sustainability information complies with certification standards. These auditors are now referred to as Independent Assurance Services Providers (IASPs). The audit is considered to be very demanding in terms of data granularity and traceability. The iXBRL format is expected to be mandatory within two to three years, although the need for data tagging is already present in order to easily identify and retrieve data in the final sustainability report.

1.2 INITIAL FINDINGS AND DIFFICULTIES ENCOUNTERED BY ORGANISATIONS IN THE FIRST WAVE OF THE CSRD

The initial phases of CSRD implementation have revealed a number of challenges and findings shared by companies.

1.2.1 ACCULTURATION AND TEAM TRAINING

A significant need for acculturation to CSRD terminology and methods has been identified, both for finance and CSR departments and for IT teams. The complexity of the subject requires a thorough understanding of CSR issues and regulations.

Acculturation of stakeholders is all the more essential as narrative data can be subject to various interpretations. Frequent meetings and discussions between business lines are necessary to harmonise approaches and arguments and to resolve any differences. Specific workshops are needed to ensure that all entities have the same interpretation of the data requested and use the same method to fill it in and perform the associated calculations and checks. AG2R La Mondiale's experience has shown the importance of a kick-off plenary session with all identified contributors in order to acculturate them and present the challenges for the Group. This phase of acculturation and definition of indicators is crucial before the launch of the collection phase in order to avoid questions.

Although CSRD is mainly managed by finance or CSR departments, either alone or jointly, its integration into committee procedures at the highest level of the company is also crucial in order to report on the transformations it involves, and is an excellent way of involving senior management in the process.

For some organisations, CSRD is directly managed at the executive level, which is an interesting strategic position as it promotes the establishment of a common knowledge base across the company.

1.2.2 COMPLEXITY OF ESRS AND DOUBLE MATERIALITY ANALYSIS

The complexity of ESRS and the difficulty of implementing double materiality analysis are recurring concerns. The exercise, although very interesting, is arduous.

Initial experiments have shown that double materiality is a demanding exercise, marked by a tendency to focus on risks rather than opportunities, and a real difficulty in assessing issues over different time horizons. Double materiality involves soliciting and interviewing all relevant stakeholders, which complicates the process and the consolidation of viewpoints. Double materiality analysis is still often carried out using spreadsheet software such as Excel. It would be beneficial to integrate it into a centralised tool as soon as possible to facilitate updating, understanding and improvement.

Finally, the scope of reporting is also very broad: the structure of groups, which are often international and have multiple subsidiaries, poses a major challenge in terms of understanding the entire value chain and collecting data in a consistent manner.

However, double materiality analysis can also be seen as an opportunity to permanently integrate CSR issues into the heart of the company's strategy and to identify the risks, opportunities and impacts

related to ESG (environmental, social and governance) factors. The CSRD already requires companies to provide a comprehensive description of their business model and value chain. Its implementation can also be a lever for better framing calculation methodologies, structuring data, updating it and sharing it. Furthermore, stakeholder engagement helps to break down organisational silos, improve transparency and pool approaches. This ultimately leads to the creation of a single risk map within the organisation.

1.2.3 DATA GOVERNANCE AND ALLOCATION OF RESPONSIBILITIES

The structure of the group and the definition of reporting scopes are sources of difficulty that are frequently shared within the working group. The issue of data governance, including data reporting, structuring and reporting tools, is a major concern, particularly in the context of international groups with numerous and diverse subsidiaries. This requires clearly defining responsibilities and designating single data owners for each type of data.

Data collection is still often "artisanal", relying on spreadsheet files, which makes managing large volumes of information complex. In addition, the data to be collected is very heterogeneous, coming from separate information systems with different units, thus requiring an effort to standardise it. Finally, collecting information from upstream and downstream value chains (Scope 3) from suppliers poses problems of reliability and traceability.

Narrative data is also a complex area to complete due to redundancies, multiple interpretations of the standard, consolidation difficulties, and documentation requirements to justify the arguments during the audit and when publishing the final report.

1.2.4 AUDITOR REQUIREMENTS AND ASSOCIATED COSTS

The level of requirements imposed by sustainability auditors (statutory auditors or independent assurance providers⁶) is very high, representing a new and complex issue for companies. Auditors request justification for the materiality or immateriality of hundreds of data points, requiring a huge investment of time on the part of companies. According to the AFEP (French Association of Private Enterprises), which participated in this working group, the cost of sustainability audits is significant, representing on average 18% of the cost of financial audits and more than five times the cost of verifying the NFS (non-financial statement). These investments in man-hours are considerable, especially since the relationship with auditors regularly gives rise to misunderstandings, particularly regarding the justification of materiality choices.

⁶ <https://www.houdart-ac.fr/en/our-services/legal-and-contractual-audits/sustainability-csr/>

AG2R La Mondiale

CSRD: from pilot phase to industrialisation

AG2R La Mondiale launched its CSRD implementation project in 2023, with a two-phase approach: a pilot phase for the first reporting exercise, followed by a phase of automation and industrialisation using a tool.

Organisation and governance around the CSRD

The project is co-led by the CSR department and the accounting and reporting department, with the active support of senior management, which is sponsoring the project.

Two committees have been set up:

- A monthly steering committee, bringing together the sponsors and the IT department, dedicated to decision-making and arbitration.
- A project committee, composed of teams from the two departments concerned

A plenary meeting was organised with all identified contributors in order to familiarise them with the group's challenges and their roles. Special efforts were required to truly engage all these new contributors, who are essential to the relay and smooth running of reporting.

Initial feedback, rich in lessons learned

The year 2024 was a fairly rudimentary experimental phase, mainly managed via Excel files. This ultimately allowed us to focus on the substance rather than the tools. The objective for 2025 is to industrialise the process by integrating the choice of tools.

We have identified all the difficulties encountered in 2024 (complexity of data points, acculturation of contributors, identification of data sources, etc.) in order to improve the efficiency of the process, for example by:

- Organising regular workshops with contributors to ensure a consistent understanding of the data required.
- Defining unique calculation methods for all entities (concerning quantitative data).
- Establishing a review committee to validate the content of the document before it is sent to auditors.
- Anticipating digital taxonomy (iXBRL), although not yet mandatory, to standardise information in reports within the next 2-3 years. The need to "tag" data is already widely recognised and accepted.

Drawing up specifications

Finally, a first level of specifications has been defined for industrialisation, including requirements for double materiality analysis, management of the final document format, the workflow for collection (automation of calculations, checks, validations and consolidation), data

storage (traceability, annual comparison) and a centralised control centre.

Finally, it may be appropriate to integrate the CSRD into the existing Responsible Digital Strategy in order to facilitate consistency and efficiency across these different areas.

Annie Steinmetz, CSRD Project Manager in the CSR Department at AG2R La Mondiale

Dassault Systèmes

Industrialisation of reporting based on a financial model

Dassault Systèmes approached the implementation of the CSRD with a clear ambition to industrialise, relying on financial standards and rigour to guarantee the quality and traceability of ESG data. The company created a dedicated department and a structured programme to meet this challenge.

Context and strategic vision

To meet CSRD requirements, Dassault Systèmes created a new department, "Sustainable Finance," which is responsible for accounting, consolidation, calculating key performance indicators (KPIs), and publishing the Universal Registration Document (URD). This team has a dozen full-time employees.

The company thus produces quarterly reports, enabling effective management and regular monitoring of action plans. These reports are based on analytical structures identical to those used in finance. The vision is to create a new reporting model dedicated to non-financial aspects, but reusing all the standards already familiar in finance to ensure the reliability, traceability, auditability and quality of non-financial data.

SCORE (*Sustainability Corporate Reporting Evolution*) programme

A specific programme, "SCORE", was set up in 2023 with several objectives:

- Conducting a double materiality analysis;
- Redefine internal policies;
- Define relevant metrics;
- Structure the annual report and facilitate its smooth drafting.

On the IT side, the programme aims to:

- Build metrics for quantitative data points;
- Extend data collection to all of the group's geographical locations;
- Automate data collection by implementing forms and developing a calculation engine for KPIs;
- Establish an interface between the data points and calculated KPIs and the annual report to facilitate final drafting.

Valérie Kalef, Programme Director, Sustainability Corporate Reporting Evolution, Dassault Systèmes

2 CSRD, A FULLY-FLEDGED DIGITAL MANAGEMENT PROJECT

Although it is mainly overseen by the finance and CSR departments, the CSRD Directive gives IT departments a central and strategic role, particularly in the industrialisation phase. This involvement stems from two observations: on the one hand, the IT department manages material issues intrinsic to digital technology that must be reported; on the other hand, it is a key stakeholder in the tooling and industrialisation of sustainability data reporting processes. The CSRD is therefore set to become a priority IT project from 2025 onwards.

2.1 DIGITAL DEPARTMENTS, STAKEHOLDERS IN MATERIAL ISSUES

The digital sector has significant environmental and social impacts. As such, the IT department is directly affected by the CSRD's reporting requirements, having to address and document specific material issues such as:

- **The environmental impact of digital technology**, particularly through the manufacture and energy consumption of data centres, user equipment and, to a lesser extent, network infrastructure: The IT department already promotes many best practices, such as the eco-design of digital infrastructure and services, optimised management of IT assets, extending the life of equipment, and assessing and raising awareness of the impact of digital uses and generative AI. At the forefront of measuring, reducing and publishing the environmental footprint (using multiple criteria where possible) of its activity, it can help to integrate the results of its carbon or environmental assessments into the company's sustainability reporting and the CSRD.
- **Cybersecurity, data protection and business continuity**: these aspects, which fall directly under the responsibility of the IT department, are social and governance issues identified by the CSRD, notably through ESRS S4. Cybersecurity ensures infrastructure resilience and the protection of sensitive information, while personal data protection is a fundamental right, governed by the GDPR (General Data Protection Regulation). Business continuity guarantees operational resilience in the face of disruption. The IT department must therefore collect and report relevant indicators in these areas, even though few specific indicators are currently available.

Finally, beyond its own impacts, the IT department is naturally involved in collecting non-financial data across the company. It faces an unprecedented amount of information to collect. This involves defining how to retrieve qualified data and developing the architecture to find valid data from a multitude of sources, both internal to the organisation and external (stakeholders, suppliers, etc.).

2.2 FACILITATING DATA COLLECTION AND REPORTING TOOLS

The successful implementation of CSRD fundamentally depends on companies' ability to manage an unprecedented volume and heterogeneity of data. This is where the IT department plays a key role as facilitator and architect of the reporting information system.

As mentioned above, the early stages of CSRD reporting were often "handcrafted", relying on spreadsheet files. For 2025 and beyond, it is imperative to industrialise these processes. The goal is to achieve a certain quality of financial information for ESG data: standardised, verifiable, stable in its definitions, accurate and auditable. This should enable production within secure deadlines that are compatible with financial publications.

Data management (identification, sourcing, storage, traceability) represents a major challenge for the CSRD. The IT department is the driving force behind this industrialisation, aiming to automate data collection, calculations, checks, validations and consolidation. This involves:

- Defining unique data owners for each type of data, ensuring consistency of information.
- Setting up a data catalogue to list and document data points and their associated responsibilities.
- Ensuring data lineage (traceability of the data source for the final report) and auditability. This is essential to meet the high requirements of auditors.
- Capitalising on a data platform: the objective is to centralise data on a single platform to enable a single point of entry for multiple consistent uses and to ensure interoperability. A data warehouse architecture is preferred for aggregating and centralising data.

IT departments are therefore being assigned a significant new task relating to the architecture of their information systems in order to be able to manage the volume and granularity of data. This architecture must enable the capture of highly heterogeneous data, with different units, often spread across numerous subsidiaries or entities. The IT department must design solutions that enable this information to be collected, completed, cleaned, harmonised and restored. The proliferation of data requirements for other regulations (such as the EU Taxonomy or the CBAM (*Carbon Border Adjustment Mechanism*)) encourages the use of a multi-functional data architecture.

Faced with all these challenges, and the specific traceability and auditability requirements of the CSRD, it is crucial to have a robust and consistent architecture. Only by relying on a well-designed IT system will companies be able to collect, process, consolidate and disclose sustainability information with the expected quality, reliability and efficiency.

Dassault Systèmes

A cross-functional IS architecture for the quality, traceability and auditability of non-financial data

The IS architecture was designed for the quantitative part of the CSRD and follows a multi-step process:

- Data is collected, mainly in a decentralised manner at the local level. It comes from source systems, via interfaces, supplemented by Excel files for certain physical data (energy consumption, electronic waste).
- All of this data is aggregated and centralised via a specific data warehouse. The data is consolidated and KPIs are calculated at this level. The business lines have defined how the calculations should be performed for each KPI. The sustainable finance team has done the groundwork for contributors by proposing a gap analysis between the 2023 annual report and the annual report expected by the CSRD.
- The data warehouse is linked to a reporting tool that can generate detailed reports.
- A performance consolidation and monitoring system compiles different dimensions and KPIs, and the financial consolidation tool is used to produce the annual report and publish the *Universal Registration Document* (URD).
- Auditability is managed by allowing details to be traced back from the data warehouse to the source of the data.

Valérie Kalef, Programme Director, Sustainability Corporate Reporting Evolution, Dassault Systèmes

Finally, digital departments can help optimise information flows and align working methods between the various departments involved (Finance, CSR, Environment, HR, etc.). They can help establish workflows to guarantee validation levels, consolidate data from different entities, ensure data reliability and manage consolidation. The use of *Business Intelligence* (BI) tools and performance analysis platforms makes it possible to compile different dimensions and KPIs, providing integrated management and a comprehensive overview of the status of processes and the progress of the final document. They can also prevent the proliferation of tools and interfaces, thus ensuring consistency and economic efficiency.

SOMFY

How Digital & Data support the operational deployment of CSRD

SOMFY has defined a three-year CSRD *roadmap*. Although affected by the second wave (initially 2026), the group has chosen to continue with its project despite the two-year postponement stipulated by the "Stop the Clock" Directive of April 2025, underlining the sustainability of its commitment.

To prepare and anticipate the efforts required for the deployment of the CSRD, SOMFY involved its Digital & Data department from the outset of the project. This is essential to ensure good governance of non-financial data, ensure synergy with the finance, HR and CSR departments, and better monitor and improve the reliability of data by synchronising it with the carbon footprint.

The partnership with the Digital & Data department will grow in the coming years, with a need for process automation. It will play a fundamental role in maintaining and managing solutions, as well as in implementing APIs and administering platforms, ensuring the link with the business lines.

In terms of tools, the deployment strategy has been developed in three stages, focusing first on operational efficiency and regulatory alignment, then on data integration and sourcing in year 2, and finally on achieving a good level of maturity in year 3.

Given that the CSRD will evolve in terms of its roadmap, the decision was made to use a modular and scalable tool that can interface with the group's future transformation projects.

Floriane Poupney, Digital Business Partner, Group Finance, HR & Organisation, CSR at SOMFY

2.3 WHAT TOOLING STRATEGY?

Choosing a tooling solution is a major strategic decision, given the long-term commitment it represents. Companies can opt for in-house solutions, off-the-shelf solutions, or a hybrid approach.

2.3.1 MARKET OVERVIEW

Before making this choice, most organisations need to review the existing solutions and fully understand their positioning. The market for ESG reporting tools has grown considerably since the arrival of the CSRD, with a wide range of players. However, these players retain specialisations that are reflected in their offerings:

- **ESG pure player tools** are specifically designed for sustainability and non-financial reporting issues. These solutions can be heavily focused on workflow management or sustainability data

analysis. However, according to a finding shared during the working group's discussions, few of them offer a comprehensive view of the three essential building blocks required by the CSRD, namely ESRS reporting, greenhouse gas (GHG carbon) emissions calculation and the EU taxonomy.

- **Financial and ERP tools** are existing financial consolidation solutions that can be adapted to integrate extra-financial data. These tools provide methodological rigour and are already familiar to finance departments. *Enterprise resource planning* (ERP) systems are also crucial sources of internal data. For example, one participating company reused its financial standards and tools to meet reliability, traceability and auditability criteria, and its quarterly CSR reporting is based on the same analytical structures as those used in finance.
- **Generic data platforms** play a key role for most large organisations and international groups, which are by nature siloed and fragmented across the globe. Solutions such as data warehouses and cloud platforms are therefore essential for aggregating and centralising data. They serve as a foundation for all information, whether it comes from source systems or additional files (such as Excel).

*"The market study of publishers and software packages designed to produce sustainability reports that meet the requirements of the directive"*⁷ published by MEDEF and Columbus Consulting in October 2024, and the *"2024 CSRD Compliance Platform Benchmark"*⁸ produced by SiaPartners, provide an overview of the various digital tools currently available on the market.

The difficulty often lies in the fact that few publishers offer a comprehensive overview of all the features essential for CSRD reporting. The majority of organisations in the working group have therefore opted for a hybrid approach initially, relying on existing tools and supplementing them with other pure ESG player tools, depending on their specialities. Above all, these tools must help to organise data collection and analysis, and be easy to use and integrate.

Discussions have emerged regarding the use of generative AI to facilitate the identification, capture and management of qualitative data, particularly narrative data. This could help to synthesise a certain amount of qualitative information and reduce redundancy. However, some organisations remain cautious about the risks of over-interpretation that generative AI can generate, or choose not to use AI dedicated to ESG reporting for consistency reasons, due to its environmental impact.

2.3.2 DEFINING PRIORITY SELECTION CRITERIA

The selection of one or more tools is based on a detailed assessment of their functionalities and on several key criteria:

- **Functional coverage:** the tool must be capable of managing the entire data lifecycle: collection, analysis, consolidation and preparation of reporting. The management of

⁷ <https://www.medef.com/actualites/csr-etude-de-marche-des-editeurs-et-progiciels-destines-a-produire-un-rapport-de-durabilite-repondant-aux-exigences-de-la-directive>

⁸ <https://greenly.earth/en-gb/resources/benchmark-csr-compliance-platforms>

qualitative data, which represents the majority of data points, is a crucial point of attention, especially as it can generate redundancies and is complex to harmonise.

- **Implementation and support:** ease of deployment of the tool and the availability of adequate support are essential. Using publishers who offer integrated solutions directly, rather than external integrators, can be a decisive factor given regulatory deadlines.
- **User experience (UX):** the intuitiveness and ease of use of the solution are essential to ensure adoption by the various business teams that will be using it. It is also essential to ensure that it is accessible, in accordance with EU Directive 2019/882, known as the *European Accessibility Act* (EAA), and ideally, that it is eco-designed.
- **Scalability:** the tool must be able to adapt to future developments in CSRD and interface with the company's existing systems (ERP, HRIS, etc.) as well as with other transformation projects.
- **Cost:** the budgetary investment for the tool is also a determining factor.

3 PRESENTATION OF THE SPECIFICATIONS FOR INDUSTRIALISING CSR REPORTING

Compliance with the CSRD Directive, far from being limited to a one-off data compilation exercise, requires a structural overhaul of reporting processes. The industrialisation of this approach, supported by dedicated tools, is not only a necessity to ensure the reliability and auditability of information, but also a major strategic lever for optimising processes and costs.

The experience of the first waves of implementation clearly shows that the choice and deployment of tools to facilitate and automate data collection and reporting generation are crucial and commit the company for several years.

It is in this context that the working group has set about developing a set of common functional specifications that organisations are free to adopt, in order to help them identify and prioritise essential functionalities and, ultimately, select the tools on the market that best meet these requirements, or even develop in-house tools adapted to CSRD requirements. These specifications are inspired by various initiatives already underway within the participating organisations.

The selection criteria must cover the entire sustainability information lifecycle. We have therefore defined eight essential features in these specifications:

- Collection
- Pilot
- Double materiality
- Data consolidation
- Analysis
- Implementation and support
- Restitution and appropriation
- Disclosure (report production assistance)

Each feature is described and accompanied by a rating system ranging from 1 (unsatisfactory) to 4 (very satisfactory). This provides an overview of each tool's ability to meet these criteria.

The specifications are available in Excel format on the report download page⁹ or via this QR Code:



⁹ <https://www.cigref.fr/implementation-of-the-corporate-sustainability-reporting-directive-csrd-challenges-and-prospects-for-digital-departments>

Hager Group

CSRD: prospects for industrialisation

Hager Group, which is affected by the second wave of CSRD implementation, is currently investigating and structuring the organisation required for this new reporting. Our roadmap has three main areas of focus: clarifying the chain of responsibility, analysing the value chain, and establishing a matrix of tools.

Clarification of responsibilities and ESG governance:

The determination of double materiality (DMA) and the identification of data points to be included in the report were led by the Group's ESG department.

The IT department was consulted to assess the feasibility of retrieving qualified data. The objective is to integrate both internal sources (ERP, HR, Legal, Purchasing, Real Estate, IT, Operations, etc.) and external sources (suppliers, third-party data, etc.) and to implement more efficient methods than those used to date (some of which are still manual) in terms of ESG management.

The Sustainability Director is responsible for the overall vision for the group and the delivery of related deliverables, while IT is responsible for defining, proposing and implementing the appropriate information system.

Value chain analysis:

Hager Group recognises the importance of having a thorough understanding of its supply chain in order to meet ESG data sourcing requirements. Specific tools are being considered to help achieve this. Internal operations are naturally involved, particularly in the collection of data relating to scope 1 and 2 emissions. Customers are a key stakeholder, and the concept of circularity is seen as an essential objective in giving meaning to the CSRD.

As an industrial player, Hager Group already incorporates the concept of Digital Product Passports (DPP) in line with the ESPR (*Ecodesign for Sustainable Products Regulation*) standard, which will soon be transposed into the various EU countries. This feeds into the implementation of a whole range of ESG tools, relevant across the entire value chain, which the group wishes to put in place.

Architecture and tool matrix:

Hager Group is designing a continuous digital tool chain, ranging from collection to processing, through to use, communication and finally the operational dissemination of ESG metrics and objectives.

The planned digital architecture is based on an ESG Data Platform, which will become central to managing the complexity of a fragmented organisation and aggregating internal and external

data. This platform will be based on existing infrastructures such as SAP BW and MS Azure, with dedicated ESRS interfaces.

When it comes to communicating and disseminating sustainability data, the aim is to have specific tools for three essential building blocks: ESRS reporting, GHG carbon calculation, and EU taxonomy. Added to this are the necessary upstream tools, such as data collection portals, EH&S (environment, health and safety) tools, and everything that contributes to the establishment of an auditable and transparent chain.

When it comes to selecting tools, Hager Group sees a "jungle" of offerings (finance, consolidation, data platforms, ERP, pure ESG players) and tends to target pure players in each area, recognising that few publishers have a comprehensive vision. The "finance" and "disclosure" components are of particular interest, as the tool must above all organise processes and be easy to use and integrate.

Younes Issiakhem, Digital Development Tool Factory Lead, Hager Group

4 OUTLOOK AND RECOMMENDATIONS

Feedback from the first waves of implementation, combined with recent regulatory developments, provides clear perspectives and concrete recommendations for all organisations and their digital departments in particular.

4.1 BEST PRACTICES: ORGANISATION & GOVERNANCE

Initial trials have identified several best practices for optimising the implementation of the CSRD at the organisational and governance levels:

- **Promote joint management by Finance, CSR and IT departments:** joint management by the finance, CSR and IT departments is essential, as the CSRD is a corporate issue and must therefore be implemented across the entire organisation.
- **Involve the COMEX and CSE from the outset of the project:** it is necessary to convince and engage the COMEX, and to involve the CSE prior to the validation and publication of the report (especially since **consultation with the CSE** is now required by regulation). Non-financial reporting must be integrated into the company's committee structure.
- **Do not hesitate to involve the CAC at each intermediate stage,** and very early on, from the double materiality analysis and the definition of IROs (Impacts, Risks, Opportunities).
- **Work collaboratively and cross-functionally:** the CSRD promotes decompartmentalisation and cross-functional working between the various stakeholders (CSR, HR, Data, Risk, IT, business lines). This makes it possible to create a single risk map and identify areas for improvement in order to meet CSRD requirements by analysing positive and negative impacts in dual materiality. It is also essential to work on opportunities.
- **Continuously acculturate stakeholders:** general training on terminology and generic issues remains a priority for promoting acculturation. To this end, it is essential to identify and involve all relevant contributors upstream. It may be worthwhile to look for specific motivators, such as challenges or "prizes", to better promote reporting initiatives.
- **Clearly define roles and responsibilities:** it is crucial to clearly define who is responsible for providing the values for each data point and to link this responsibility to a job description to ensure the role is sustainable. A single data owner per data type is recommended.
- **Adopt a gradual approach and capitalise on existing resources:**
 - Many organisations are taking a cautious and gradual approach, often starting with a pilot project using spreadsheet files before moving on to industrialisation.
 - It is also relevant to build on existing collection mechanisms, such as NFS and carbon footprints, even though the CSRD brings many changes.
 - Conducting a systematic gap analysis between existing indicators and those required by the CSRD is essential to identify gaps and the need for harmonisation of methodologies.

- **Organise regular workshops with contributors** on the qualitative aspect, as well as joint proofreading sessions to ensure the overall consistency of the final report.
- **Have integrated management for a comprehensive view of performance:** CSRD governance must be well defined in order to identify risks and opportunities related to CSR issues and to manage concrete actions. Objectives and KPIs can be defined by entity for this purpose.

4.2 BEST PRACTICES: DIGITAL DEPARTMENTS

For digital departments, CSRD represents both a technical challenge and a strategic opportunity to strengthen their position within the organisation. The recommendations are as follows:

- **Position the IT department as a strategic partner for sustainability:** it must actively engage beyond its role as a technical operator. It is the driving force behind the industrialisation of processes and must take into account the specific material issues related to digital technology (environmental impact of digital technology and AI, digital accessibility, cybersecurity, personal data protection, etc.) that are an integral part of the CSRD. Furthermore, it is necessary to clarify the roles between the IT department, which can help in terms of methodology and tools, and the business, which is responsible for data governance.
- **Invest in a robust and scalable data architecture:** given the volume and heterogeneity of data, it is imperative to build a cross-functional, modular and scalable architecture capable of supporting these new processes. A central data platform is recommended to aggregate and centralise all data, ensuring traceability and consistency. This architecture must be scalable and adaptable to future changes in standards.
- **Standardise and document data:**
 - Have data models specific to CSRD reporting, ensuring data quality and reliability.
 - Implement a data catalogue, integrating the entire data lifecycle, to better structure and document data points and associated responsibilities.
 - Define a repository to ensure data traceability (lineage) and auditability. It is crucial to guarantee the traceability of indicators, particularly for calculated data. Data must be collected as close as possible to the source and stored in raw form so that all stages of the analysis can be traced, from the source data to publication in the final report.
- **Prioritise the automation and industrialisation of reporting processes:** for companies in the first wave of implementation, 2025 must be the year of industrialisation of data collection and reporting processes. This involves deploying workflow tools to automate data entry, calculations, checks and validations. Automating data collection through the implementation of forms or interfaces with source systems (ERP, HRIS) is a priority.
- **Developing internal ESG data skills:** acculturation concerns not only business lines, but also IT teams. The IT department must develop its expertise in ESG data semantics and CSRD requirements in order to be able to challenge the needs expressed by the business lines.
- **Actively participate in regulatory and technological monitoring:** digital departments must closely follow regulatory developments, particularly potential simplifications of ESRS or the arrival of digital taxonomy (iXBRL). Monitoring the reporting tools market is also essential to

identify innovative solutions (including AI, considering its impact) and adapt the tooling strategy.

5 CONCLUSION

The *Corporate Sustainability Reporting Directive* (CSRD) is proving to be much more than a regulatory constraint; it is a catalyst for transformation for companies, encouraging them to radically rethink their business models and their approach to overall performance in relation to their ESG data. It is also changing their organisation, working methods and relationships. New professions are being created that combine expertise in finance, CSR, IT, etc.

The double materiality analysis, the cornerstone of the CSRD, perfectly illustrates this dynamic. Complex to implement, it forces organisations to engage in unprecedented introspection about their impacts and dependencies, identifying not only risks and impacts, both negative and positive, but above all untapped opportunities. This structuring approach promotes a holistic view of performance, enabling financial and non-financial objectives to be aligned and breaking down traditional silos within the company.

In this context, the role of digital departments has become not only central, but also strategic. Beyond their own material challenges (digital environmental footprint, cybersecurity, etc.), IT departments are the indispensable architects of the collection, structuring, consolidation and publication of sustainability data. They are the guarantors of process industrialisation, information reliability and auditability. The transition from "artisanal" spreadsheet-based management to automated systems is imperative in order to cope with the volume and heterogeneity of data points and to enable effective, real-time management. Investing in robust data governance, including clearly defining data owners and implementing data catalogues and data lineage, is essential to ensuring the quality and traceability of information.

Feedback highlights the need for ongoing acculturation among all stakeholders. The convergence between the worlds of finance and CSR, which may seem distant, is proving enriching and essential for building a common understanding and shared methodologies.

Finally, while the December 2025 "Content" Directive introduces new eligibility thresholds and a forthcoming simplification of ESRS standards, the consensus among companies is to stay the course. These adjustments are seen as an opportunity to refine approaches rather than a signal to slow down efforts. The CSRD, and more broadly the European *Green Deal* agenda, provides a lasting incentive for organisations to increase transparency, continuously improve their sustainability performance and integrate ESG criteria into their strategy.

Ultimately, despite the criticism it has attracted, the CSRD is a business project in itself, even a driver of innovation, encouraging companies to rethink their business models, products and services, and relationships with their stakeholders. Cross-departmental collaboration, investment in appropriate tools and rigorous data governance are the pillars on which they will build their capacity not only to comply, but to thrive in the new paradigm of the sustainable economy.



Cigref is a network of major French companies and public administrations whose mission is to develop its members' ability to integrate and master digital technologies. Through the quality of its thinking and the representativeness of its members, Cigref is a unifying force in the digital society. Cigref was founded in 1970 under the French law of 1901, and does not engage in any profit-making activities.

To achieve its mission, Cigref relies on three core businesses that make it unique.

Membership

Cigref embodies the collective voice of France's leading companies and government agencies on digital issues. Its members share their experience of technology use within working groups, to help identify best practices.

Intelligence

Cigref participates in collective reflection on the economic and societal challenges of information technologies. Founded nearly 50 years ago, Cigref is one of the oldest digital associations in France, and draws its legitimacy from both its history and its mastery of technical subjects, the foundation of skills and know-how that underpin the digital world.

Influence

Cigref promotes and respects the legitimate interests of its member companies. As an independent forum for exchange and production between practitioners and players, it is a benchmark recognized by its entire ecosystem.

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