

## Attachment 1. Concepts and themes – DMA process (Experts)

Mily Vázquez Harkivi: Double Materiality in CSRD reporting: Challenges and opportunities in a complex sustainability regulatory landscape

### Concepts and themes – DMA process – Experts

	Concepts	Themes
<b>Expert 1</b>	Change: larger reporting scope	Focus on anticipation
	Preparations during CSRD draft period	Focus on anticipation
	Early start, get things in place (tools, processes)	Focus on effectiveness
	Aspiration to be well-prepared, build expertise	Focus on effectiveness
	Early noticing limited resources	Focus on effectiveness
	Many discussions about resourcing	Focus on effectiveness
	Team integration	Focus on internal cooperation
	Many discussions about who is involved in the reporting	Focus on internal cooperation
	CSRD facilitated the “Sustainable governance model’	Focus on strategy of the organization
<b>Expert 2</b>	AI vs. quality/reliability	Focus on accuracy and assurance
	Obligation	Focus on compliance
	Process disclosure	Focus on compliance
	Requires broad knowledge base	Focus on effectiveness
	Excel as a tool (practical)	Focus on effectiveness
	GRI-CSRD data points linking not complicated	Focus on effectiveness
	Should be easy to verify claims company make	Focus on effectiveness
	Interpreting “impact’	Focus on hermeneutics
	Strategy point of view	Focus on organization’s strategy
	Value chain’s key role	Focus on sustainability performance
<b>Expert 3</b>	Precision of data	Focus on accuracy and assurance
	Big change	Focus on anticipation
	Upscaling, thinks to be done	Focus on effectiveness
	New tools helpful	Focus on effectiveness
	Exclude and prioritize topics	Focus on effectiveness
	Different approaches to doing the DMA	Focus on hermeneutics
	Different levels of ambition	Focus on strategy of the organization

	Strategic focus	Focus on strategy of the organization
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