

## Attachment 2. Concepts and themes – DMA process (Sustainability professionals)

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

### Concepts and themes – DMA process (Sustainability professionals)

	Concepts	Themes
SP 1	Significant amount of work in the beginning seen as a foundation for the future	Focus on anticipation
	Technical requirements (need to be XBLR tagged)	Focus on compliance
	Time-consuming	Focus on effectiveness
	Novel tools facilitate work by providing a framework to link data points	Focus on effectiveness
	Broad stakeholder engagement	Focus on external cooperation
	Topics essential for companies are follow-up	Focus on strategy of the organization
	Integrated reporting	Focus on sustainability performance
	Gaps in sustainability performance	Focus on sustainability performance
	KPIs for material topics	Focus on sustainability performance
SP 2	DMA to be reviewed 'at some point'	Focus on accuracy and assurance
	Required	Focus on compliance
	Time-consuming	Focus on effectiveness
	Need of consulting companies	Focus on effectiveness
	Consultant company provided very good materials to work with	Focus on effectiveness
	Stakeholder engagement (focused on customer)	Focus on external cooperation
	Internal coordination	Focus on internal cooperation
SP 3	New professional profile ("sustainability accountant")	Focus on anticipation
	Considering CSRDaaS (CSRD as a Service)	Focus on effectiveness
	Sustainable investment	Focus on effectiveness
	Can be seen as overwhelming	Focus on effectiveness
	Requires significant planning, organizing, and structuring	Focus on internal cooperation