

Attachment 3. Concepts and themes – DMA challenges (Experts)

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

Concepts and themes – DMA challenges (Experts)

	Concepts	Themes
Expert 1	Difficult to measure or give evidence linked to innovations developed.	Lost impact(s)
	Multiple projects; taxonomy analysis for each?	Unclear/Need for clarification
	Data points not relevant for a project-based business.	Unfitting to organization
Expert 2	Needing the right specialist to get data	Expertise
	Need specialist in social and governance matters	Expertise
Expert 3	Environmental experts not familiar with social issues	Expertise
	Some need to know the strategy of the company	Expertise
	Failure to get right data causes missing matters	Lost material topics
	Time-consuming	Resource-intensive process
	A fast process can compromise accuracy	Deficits in reporting quality
	Accuracy deficits flags issues in assurance	Deficits in reporting quality
	Understanding the scoring methodology	Expertise
	Identification of value-chain impacts	Lost impact(s)
	Time-consuming	Resource-intensive process
	Lacking internal resources	Resource-intensive process
	Advisors still require inputs from the company	Resource-intensive process
	A large amount of work	Resource-intensive process