

### Attachment 3. Concepts and themes – DMA challenges (Sustainability professionals)

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

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

	Concepts	Themes
SP 1	How to address topics that showed gaps	Gap identification & processing
	New processes to find data points	New sub-process
	Mapping impacts before starting workshops	New sub-process
	Some topics made organization aware of gaps	Gap identification & processing
	Collaboration with projects linked to relevant geopolitical regions halted immediately	Partner selection
	Humanitarian crises	Partner selection
	“Some topics were hard to think about”	Tricky topic identification
SP 2	Cannot do it without external support	Consultant-dependent process
	Time-consuming	Resource-intensive process
	Requires extra resourcing	Resource-intensive process
SP 3	Costly process	Resource-intensive process
	Requires internal coordination	Resource-intensive process
	Need to structure large amounts of data	Expertise
	Limited resources	Resource-intensive process
	Process might be perceived as overwhelming	Resource-intensive process