



THE EVIDENCE REGISTER

What the first cycle actually costs

All 14 documents, from 2 teams who finished a full CSRD reporting cycle. Built from a live panel with Dazzle clients PostNL and Samskip, 22 September 2026.

HOW TO USE THIS

Where this register comes from

This register comes out of a live panel on 22 September 2026 with 2 teams who have a full CSRD reporting cycle behind them, and a consultant who works with companies preparing for their first. It follows the 3 questions we put to them: what took the most time, what they would skip if they started again, and where bringing someone in earned its keep.

It is built from their own worksheets and from the recording, and it contains no theory. Lay it next to your own plan. Where your plan gives a document the same weight as every other, check it against part 1.

BUILT FROM

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INSIDE

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The 14 documents, and which ones actually cost you time

Neither team could put a reliable number of hours on its first cycle, and both said their estimates were probably too low. So instead of hours, every document gets one of 3 signals.

- Concentrated** A heavy piece of work, most of it in the first cycle.
- Ongoing** It never finishes. Plan it as a recurring line with no end date.
- Limited** Mostly internal documentation you largely have already.

	Document	What it costs you	Where it gets stuck
1	Double materiality assessment (DMA)	Concentrated	Getting the organisation to understand what the assessment is and why their input matters. Deciding what is relevant.
2	GHG inventory, Scope 1 and 2	Ongoing Light once the data flows are in place	No sticking point named. Both teams already had much of this data from earlier emissions reporting.
3	GHG inventory, Scope 3	Ongoing	Moving from spend-based estimates to primary data.
4	Climate transition plan	Concentrated Then ongoing	Documenting the plan, and handling the regulatory, political and technological variables behind it.
5	Targets and KPIs per material topic	Ongoing	No sticking point named.
6	Governance and accountability structure	Limited	No sticking point named.
7	Environmental policy	Limited	No sticking point named.
8	Human rights and labour policy	Limited	Relatively little time, according to the panel.
9	Supplier code of conduct	Limited	Relatively little time, according to the panel.
10	Anti-corruption policy	Limited	Relatively little time, according to the panel.
11	Due diligence procedure	Limited	Relatively little time, according to the panel.
12	Grievance mechanism	Limited	Relatively little time, according to the panel.
13	EU Taxonomy eligibility and alignment	Concentrated	Jargon and highly technical language.
14	Management system certificates	Concentrated For 1 of the 2 teams	Understanding how to improve, and seeing through how the certification works. Not an ERS requirement.

What this tells you. The work concentrates in a handful of documents: the DMA, the transition plan and the EU Taxonomy. Of the 14, 4 never finish. The policies and governance documents in rows 6 to 12 took relatively little time, because most of it was internal documentation the teams already had.

Where the first cycle gets stuck

Both client teams said the same thing about their first cycle: getting colleagues on board was harder than the technical work.

Start with the DMA, and let it set the scope

"There are over 1,000 data points, but the outcome of your DMA dictates how many of these you actually report on. The fewer material topics, the less you have to report."

Chi N., independent CSRD consultant from the Dazzle network

"You cannot cherry-pick the outcome of your double materiality assessment. But you do need a well-defined and substantiated threshold to determine which impacts, risks and opportunities are truly material. This helps you focus your reporting on what really matters, rather than creating an unnecessarily broad reporting scope from the start."

Suzanne van Hooff - Debrichy, Dazzle client PostNL

Translate the standard for the people who have to deliver

"In the very first phase we put all of the disclosure requirements on the wall of our stand-up room. Looking back, I would absolutely not do that again. It pushes people away. This is not what brings them to work on a Monday morning."

Laurens Dourleijn, Dazzle client Samskip

What his team did instead: take the papers off the wall, make a separate checklist per department in plain language, and go through it with each department in person.

"Not everyone in the organisation needs to become a CSRD expert. Try to understand the question behind the requirement and translate it into what you actually need from your colleagues. That makes it much easier for the business to contribute."

Suzanne van Hooff - Debrichy, Dazzle client PostNL

Listen before you ask

Laurens would start the next cycle by asking colleagues what data they already collect and in which systems, before arriving with a checklist. On fuel use, much of what his team needed already existed.

Bring the business in early

In PostNL's first CSRD cycle, Suzanne and her team spent considerable time understanding and interpreting the requirements before involving topic and data owners. This left those colleagues with relatively little time to provide the required input and data. PostNL has since changed its approach by involving the relevant owners much earlier in the process, while the ESG and reporting teams provide the necessary context and guidance.

Accept that the first cycle will not be complete

"You have to accept that, especially in the first reporting cycles, not all data will be equally mature or complete. We initially set the bar very high. What matters is being transparent about the scope, the quality of the data and any limitations, while continuing to improve over time."

Suzanne van Hooff - Debrichy, Dazzle client PostNL

Set a hard deadline, and keep it

Chi's advice: reopening the deadline for one late data point means redoing the analysis around it. Get to know when your data owners are busiest during the year and use their quieter periods to agree the data collection with them. When the deadline comes, even in their busiest period, they already know what is needed, where to find it and who in the team can provide it.

Where outside help paid for itself, and where it did not

This part is the most useful one precisely because the noes stay in.

Area	Bring someone in?	Why
Double materiality assessment	Yes	Both teams used outside help in their first year. It structures the work and makes the technical part more efficient.
EU Taxonomy	Yes	To understand the mechanism and the language.
Management system certificates	Yes	To understand how the certification works and how to improve.
Scope 3	Mixed	Probably no cheaper than doing it in house, and clearly higher quality.
Climate transition plan	No	It depends on internal knowledge of the business.
Targets, governance, environmental policy	No	Same reason.

On the recording, both client teams confirmed they brought in outside help for the DMA in their first cycle. For Laurens, the reason was technical expertise his team did not have, and the same applied to the EU Taxonomy.

PostNL made extensive use of external expertise during its first CSRD cycle, including support in developing the DMA methodology, facilitating stakeholder dialogue and interpreting the new requirements. As CSRD was new to companies and advisors alike, external guidance did not always provide one clear-cut answer. PostNL has since built much of this expertise in-house. Based on that experience, Suzanne sees particular value in using external support to help manage and coordinate the overall reporting process, alongside specialist expertise where needed.

Where an outside expert adds value

- Facilitating the process
- Identifying impacts, risks and opportunities
- Explaining why you are doing this, so it connects to your strategy and risk register
- Documenting processes and controls
- Challenging the credibility of your data
- Testing whether the information meets the requirements
- Being an extra brain for the team

Where a large firm wins

- When the board or the General Counsel wants certainty that the whole approach will hold up under assurance
- When you have to quantify financial effects, because that takes accounting, finance and risk expertise side by side

Both lists: Chi N., independent CSRD consultant from the Dazzle network.

Whoever you bring in, make sure the knowledge stays in your team when the engagement ends.

The recording

The full panel, 60 minutes: youtu.be/CtqJOs5ABc4

Time	What
00:00	Welcome
01:41	Introductions
04:33	Poll: where your time goes
08:13	What took the most time in the first cycle
16:07	Getting colleagues on board
28:32	What we would do differently
42:47	Compliance framing versus business benefit
46:27	Where external help paid off
52:24	Poll and live Q&A
58:53	Close

Want a second pair of eyes on your next cycle?

Book a free 20 minute session with Robert Smith, founder of Dazzle: meetings-eu1.hubspot.com/robert13

Dazzle connects companies with vetted sustainability freelancers and experts within 48 hours, for project-based and interim work on CSRD, CDP, EcoVadis, decarbonisation and the EU Taxonomy.