VSME / CSRD Readiness Checklist

A practical iCompliance.eu guide to assess data, governance, processes and evidence before preparing ESG reporting.

Área	Questão de controlo	Estado
1. Applicability and context	Use the questions below to assess readiness.	[ ] OK [ ] Gap
2. Governance and responsibilities	Use the questions below to assess readiness.	[ ] OK [ ] Gap
3. Data and quality	Use the questions below to assess readiness.	[ ] OK [ ] Gap
4. Essential ESG topics	Use the questions below to assess readiness.	[ ] OK [ ] Gap
5. Audit-ready evidence	Use the questions below to assess readiness.	[ ] OK [ ] Gap
6. Next steps	Use the questions below to assess readiness.	[ ] OK [ ] Gap

1. Applicability and context

[ ]	We confirmed whether there is a direct legal obligation or market/stakeholder pressure.	Owner: ______ Due: ______
[ ]	We identified group entities, country, size, sector and exposure to regulated customers.	Owner: ______ Due: ______
[ ]	We documented the criteria used to select CSRD/ESRS, VSME or voluntary reporting.	Owner: ______ Due: ______
[ ]	We defined the audience: board, customers, banks, investors, suppliers or employees.	Owner: ______ Due: ______

2. Governance and responsibilities

[ ]	An ESG/reporting owner is defined.	Owner: ______ Due: ______
[ ]	Owners are identified by topic: environment, people, suppliers, ethics/governance and finance.	Owner: ______ Due: ______
[ ]	There is an annual calendar for collection, review, approval and publication.	Owner: ______ Due: ______
[ ]	The board receives a summary of progress, risks and required decisions.	Owner: ______ Due: ______

3. Data and quality

[ ]	Each indicator has a source, owner, frequency, calculation method and evidence.	Owner: ______ Due: ______
[ ]	Critical data is reconciled with internal systems where applicable.	Owner: ______ Due: ______

[ ]	Version control and approval rules exist.	Owner: ______ Due: ______
[ ]	Data gaps and closure actions have been identified.	Owner: ______ Due: ______

4. Essential ESG topics

[ ]	Energy, emissions, water, waste and other relevant environmental impacts.	Owner: ______ Due: ______
[ ]	Workforce: safety, training, diversity, turnover and working conditions.	Owner: ______ Due: ______
[ ]	Supply chain: criteria, due diligence and customer requirements.	Owner: ______ Due: ______
[ ]	Governance: ethics, compliance, policies, incidents and responsibilities.	Owner: ______ Due: ______

5. Audit-ready evidence

[ ]	Supporting documents are stored and referenced.	Owner: ______ Due: ______
[ ]	Material changes are traceable.	Owner: ______ Due: ______
[ ]	Internal approvals exist for data and narrative.	Owner: ______ Due: ______
[ ]	A data pack supports the report or stakeholder response.	Owner: ______ Due: ______

6. Next steps

[ ]	Prioritise critical gaps in 30/60/90 days.	Owner: ______ Due: ______
[ ]	Create a simple indicator dashboard.	Owner: ______ Due: ______
[ ]	Prepare a VSME, CSRD/ESRS or stakeholder-specific report.	Owner: ______ Due: ______
[ ]	Book an iCompliance assessment to validate applicability and plan.	Owner: ______ Due: ______

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This material is informational and does not replace legal, regulatory or assurance assessment. CSRD/ESRS/VSME applicability should be confirmed case by case.