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LDT ESG CHECKLIST

## Are your ESG data legally defensible in 2026?

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### I. REGULATORY REACH – DOES CSRD APPLY TO YOU?

- We generate significant revenue in the EU market
- We have EU clients subject to CSRD
- We are part of an EU / global supply chain
- Our products or services enter the EU market

→ If at least one is checked – CSRD concerns you.

### II. ESG DATA – DO THEY EXIST, OR ARE THEY JUST CLAIMS?

- We have defined ESG metrics (E, S, and G)
  - Data is collected regularly, not ad-hoc
  - We know who owns each specific data point
- There is a clear source for every data point

! If data is not ownership-assigned – it is not auditable.

### III. AUDITABILITY – CAN WE PROVE WHAT WE CLAIM?

- Every ESG data point has proof (document, system, record)
- A clear audit trail exists (who, when, how)
- Data is comparable year-over-year
- Data is consistent across departments / countries

→ Text without proof = legal vulnerability.

### IV. VISUAL CLARITY – CAN ESG BE UNDERSTOOD QUICKLY?

- ESG data is available in a visual format (dashboard)
- Key indicators are readable without extra explanation

- An investor / auditor can understand the status in < 5 minutes
- There is a distinction between a public summary and technical documentation

→ If you must “read 100 pages” – the risk is hidden, not resolved.

#### V. SUPPLY CHAIN – THE WEAKEST LINK

- We request ESG data from our suppliers
- Suppliers understand what is required of them
- We use a standardized ESG questionnaire / checklist
- Supplier data is verifiable, not declarative

! One non-compliant supplier = risk for the entire company.

#### VI. GREENWASHING RISK – ARE OUR CLAIMS DEFENSIBLE?

- All "green" claims have documented proof
- Marketing messages are aligned with verifiable ESG data
- We do not use vague terms without definition
- We are ready to defend claims before a regulator

→ If you cannot prove it – you must not communicate it.

#### VII. LDT IMPLEMENTATION – DOES ESG FUNCTION AS A SYSTEM?

- We have a visual ESG dashboard
- We use layered transparency (summary + proof)
- ESG is a protocol, not a PDF document
- ESG is part of the business strategy, not just compliance

## 🔍 FINAL CHECK (THE CRUCIAL QUESTION)

If a regulator, investor, or client asks tomorrow:

“Can you prove this?”

- The answer is YES, immediately
- The answer is NO / we need to check If the answer is NO – that is not an ESG problem, that is a legal and business risk.

## ⚙️ LDT PRINCIPLE

LDT doesn't simplify the law. It makes it defensible.

**This material is informative in nature and does not constitute legal or regulatory advice. The checklist serves as a guidance tool for assessing potential CSRD/ESG risk, particularly in the context of the supply chain. For specific obligations and implementation, individual legal and professional assessment is recommended.**

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