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CSRD (Corporate Sustainability Reporting Directive)

Objectives

- Creating awareness about the changing landscape of sustainability reporting
- Understanding the international context with respect to other sustainability reporting frameworks
- Understanding how it fits into the broader EU regulatory agenda (interaction with other regulations, e.g. CSDDD)
- Allocation of responsibilities and liability regime
- Conducting a materiality assessment
- Practical examples of how to report sustainability information using the CSRD and the underlying ESRS
 - Exploring existing best practice

Content

Introduction

Scope

- Applicability
- Timeline
- Link with other EU Regulations (EU Taxonomy, SFDR, CSDDD, EU Climate law, etc.)

Reporting requirements

- Double Materiality
- ESRS
- Link with other international non-financial reporting frameworks (GRI and ISSB)

Insurance and Digitalisation

- Insurance requirements
- Digital reporting