

Non-financial reporting and CSRD

Fundamentals

WHO SHOULD ATTEND?

Members of the Audit Committee - Financial, Consolidation and Accounting Managers – Chartered Accountants, External Auditors – Financial analysts

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Understand the main concepts and challenges of extra-financial reporting
- › Know the regulatory obligations and how finance department can contribute effectively
- › Identify the various players (internal and external) and stakeholders' expectations

WHY SHOULD YOU ATTEND?

- › Companies undertake significant efforts towards CSR and sustainable development. However, these efforts may be in vain if the extra financial information reported is not reliable nor comparable, or if accurate measurements of the impacts are missing.

This training course is intended for financial professionals who wish to understand the CSR issues and the expectations of internal and external stakeholders and want to contribute to improving the quality of non-financial information reported by their organization.

DETAILED CONTENT

- › **Key concepts: CSRD, materiality, ESR5, taxonomy, IFRS S1 and S2...**
- › **Regulatory obligations**
 - The obligations applying to listed French companies: Grenelle, DPEF, Sapin 2, Due Diligence, etc.
 - DPEF (Extra-Financial Performance Reporting) and risk analysis: a strategic challenge for companies
 - The link between the risks of the DPEF and the risk factors of the Universal Registration Document (CSR and internal control)
 - The main indicators used
 - The EU Sustainable Finance Action Plan and its consequences
 - The draft revision of the European Non-financial Reporting Directive
- › **The main players and reference texts on Extra-Financial Performance**
 - The main texts, standards and references (ISO 26000, GRI, SASB, IIRC...)
 - Socially Responsible Investors (SRI), Green Finance and Impact Investing
 - Extra-financial rating agencies (CDP, MSCI, ...)
- › **The way companies respond to CSR issues**
 - The role of governance and the involvement of General Management
 - What is expected from internal contributors and their challenges
 - Contribution of the Finance Department
 - The role of the other Finance functions: Investor Relations, Treasury, M&A
- › **Illustrations and concrete practical cases**

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** presentation based on numerous examples drawn from recent economic publications and actual Corporate reporting. All the issues raised during the session are immediately put in practice to facilitate knowledge acquisition: field experience sharing, development of roadmaps or application of the proposed methodology.
- **After the session:** bibliographic references (publications, articles or videos). The trainer is available to answer any follow-up questions participants may have.

DURATION: 1 DAY

DATES*: 08/01/24
29/05/24
04/09/24

PRICE EXCL. VAT: 1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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