

## CONTEXT

There has been a significant movement in the sustainability reporting landscape over the past few years over the world with various mergers and formations between reporting frameworks. Similarly, Europe has seen an influx of sustainability-related regulations that will shape how businesses manage, monitor, and report their impact on society and planet. The adoption of the **Corporate Sustainability Reporting Directive (CSRD)** includes the development of Europe's first attempt to develop a set of standards that goes beyond the environmental aspect. The **European Sustainability Reporting Standards (ESRS)** – developed by the **European Financial Reporting Advisory Group (EFRAG)** – are fairly ambitious and broader than other international reporting frameworks from different regions of the world.

The first horizontal set of ESRS is expected to be formally adopted as Delegated Act by the **European Commission** by the end of this summer. Large European and non-European businesses operating in any EU Member State and falling under the scope of the CSRD will have to report according to the ESRS starting in 2024 which brings a new set of challenges. Being a couple of months away, those businesses have little time to prepare for their reporting duties. Therefore, the knowledge gathered by their reporting and alignment with other international reporting frameworks and standards might prove crucial to getting a head start, as businesses need to understand how their past and current reporting practices can be translated to meet the ESRS requirements. However, how similar or compatible are the ESRS with its counterparts? Can businesses build on and align with all reporting frameworks?

## ABOUT THE ATELIER

This Atelier will strive to tackle the element of interoperability between ESRS and different international reporting frameworks such as [GRI](#), [IFRS/ISSB](#), [CDP](#), and [TCFD](#).

With the participation of representatives from international reporting frameworks and frontrunner businesses, participants will get the chance to listen to how each reporting framework is aligned with the ESRS and how businesses try to navigate the different reporting requirements with the objective of reducing overlaps.

In this context, this Atelier aims to address the following key questions:

- What are the common elements and main differences between ESRS and other reporting frameworks?
- What is the level of convergence and how do standard-setters aim to collaborate to ease companies' burden in reporting according to multiple frameworks and standards?
- How the reporting exercise can be structured to accommodate multiple sets of requirements, including looking at internal processes, systems, and controls?

Therefore, by [joining this session](#), participants will have the opportunity to listen and interact with the speakers on how to start preparing their organisations' internal reporting structures to ensure timely alignment with the ESRS and meet the requirements of other reporting frameworks.

## WHO SHOULD ATTEND

EU Affairs Officers | Finance Officers | Investor Relations Officers | Reporting Officers | Sustainability Officers

## FOR MORE INFORMATION

[Spyros Perikleous](#)

*Senior Project Manager*

**AGENDA**

<b>TIME (CEST)</b>	<b>SESSION</b>	<b>SPEAKERS</b>
10:30 – 10:35	Welcome & Introductory remarks	<b>CSR EUROPE</b>
10:35 – 10:50	<b>A new era for sustainability reporting in Europe</b>	Pascal Durand <i>MEP, Rapporteur for the Corporate Sustainability Reporting Directive</i> <b>S&amp;D Group</b> <b>EUROPEAN PARLIAMENT</b>  Inès Rohmer <i>Policy Officer, DG FISMA</i> <b>EUROPEAN COMMISSION</b>
10:50 – 11:25	<b>The perspective of standard-setters</b> How to embrace the ESRS with the rest of international reporting frameworks?  Including Q&A	Bastian Buck <i>Chief of Standards</i> <b>GRI</b>  Pietro Bertazzi <i>Global Director of Policy Engagement &amp; External Affairs</i> <b>CDP</b>  Patrick de Cambourg <i>Sustainability Reporting Board Chair</i> <b>EFRAG</b>  Laura Girella <i>Technical Director, Connectivity and Integrated Reporting</i> <b>IFRS</b>
11:25 – 11:55	<b>Listening from preparers</b> How do different regions prepare for the implementation of the ESRS?  Including Q&A	Michel Washer <i>Deputy Chief Sustainability Officer</i> <b>SOLVAY</b>  Ksenija Ostojic <i>Senior Sustainability Specialist</i> <b>TOYOTA MOTOR EUROPE</b>  Rebekah Smith <i>Workforce and ESG Executive, Europe</i> <b>IBM</b>
11:55 – 12:00	Closing remarks	<b>CSR EUROPE</b>