

EUROPEAN SDG ROUNDTABLE

The Role of Double Materiality in Sustainability Reporting

Monday, 10 October 2022 | 14:00 -15:30 CET

Co-organised with: [Datamaran](#)

CONTEXT:

Double materiality is a cornerstone of the European Commission's proposal for a Corporate Sustainability Reporting Directive (CSRD) and its related European Sustainability Reporting Standard. The concept was first formally introduced by the European Commission in 2019, with the [Guidelines on Non-financial Reporting](#), in an attempt to better capture companies' sustainability impact.

With the new measures, large companies will need to publicly disclose information on the way they operate and manage social and environmental risks from 2026 and listed SMEs from 2027. *The provisional agreements on the CSRD and its reporting timeline might change in time as it is not final.*

How can companies develop CSRD-compliant reports? Where to start for an effective double materiality assessment? How will the information be processed by investors?

ABOUT THE SESSION:

[Join this roundtable](#) to learn how to approach double materiality in practice. The session tackles **double materiality from different angles**: how it is integrated in the CSRD; what investors are looking for; how companies should approach it in their sustainability reporting.

WHO SHOULD ATTEND:

- Companies within the scope of the Corporate Sustainability Reporting Directive (CSRD).
- Companies interested in carrying out a double materiality assessment.
- Companies interested in improving their sustainability reporting for investment purposes.

CONTACT:

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TIME (CET)	AGENDA ITEM	GUEST SPEAKERS & PANELISTS
14:00 -14:15	Welcome	<ul style="list-style-type: none"> Fabian Eckert, <i>Intern Project Manager, CSR Europe</i> Donato Calace, <i>Vice President of Innovation & Accounts, Datamaran</i> Giorgia Miccoli, <i>Project Manager EU Affairs, CSR Europe</i>
14:15 -14:30	Double Materiality An overview from the perspective of the upcoming EU Sustainability Reporting Standard	<ul style="list-style-type: none"> Giulia Genuardi, <i>Member of EU Sustainability Reporting Technical Expert Group, EFRAG</i>
14:30 -15:25	Panel and Q&A: Companies' best practices & Investors' Expectations of double materiality	<p>Moderated by: Donato Calace, <i>Vice President of Innovation & Accounts, Datamaran</i></p> <ul style="list-style-type: none"> Giulia Genuardi, <i>Head of Sustainability Planning and Performance Management & Human Rights, Enel</i> Jean-Xavier Hecker, <i>Co-head of ESG Research, J.P. Morgan</i> Maria Schaad, <i>Head of Performance and Reporting, Group Corporate Sustainability, Merck</i> Elena Palomeque Pozas, <i>Policy Coordinator - Corporate transparency DG FISMA, European Commission</i>



The European SDG Summit

TOGETHER FOR AN INCLUSIVE GREEN DEAL | 10-12 OCTOBER 2022

15:25 - 15:30

Closing Remarks

- Fabian Eckert, *Intern Project Manager, CSR Europe*

ABOUT THE EUROPEAN SDG SUMMIT 2022

Ahead of the 27th United Nations Climate Change Conference (COP27) in Egypt, CSR Europe and its members are happy to welcome you at [the European SDG Summit 2022: Together for an Inclusive Green Deal](#).

After the pandemic and amid the outbreak of the war in Ukraine, the world needs to accelerate the journey towards climate neutrality and the adoption of an inclusive approach to the green and digital transition. Together with Environment and Governance, the **Social dimension of ESG** is now well understood as an equally important driver to enhance sustainability, but more attention is needed on how to address inequalities. The scale and magnitude of the effort ahead require not only individual commitments but also collaborative actions from all stakeholders.

At the Summit, CSR Europe will also release the second edition of the **European Sustainable Industry Barometer** in collaboration with **Moody's ESG Solutions**. The Barometer will provide data on the sustainability level and maturity of European industry federations, with a focus on the **social dimension of their ESG efforts**, demonstrating the progresses made and where additional efforts are needed.