ESG reporting in action

Getting ready to the adoption of the European Sustainability Reporting Standard (ESRS)

A virtual classroom organised by



7 and 8 April 2025



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Academy – Euronext Group

At Academy we aim at sharing capital markets expertise by turning it into world-class training courses and programmes.

Our programmes reflect the evolution and trends of **financial markets and their** eco-systems.

Key assets of our learning centre are our centrality in capital markets, and our internal and external faculty, whose contributors are drawn from practitioners, academics, advisors and financial market specialists.

As an Exchange system, being at the centre of financial markets, we understand not just what happens now, but also what's changing - so we can design our courses to equip you for the world of today and tomorrow.

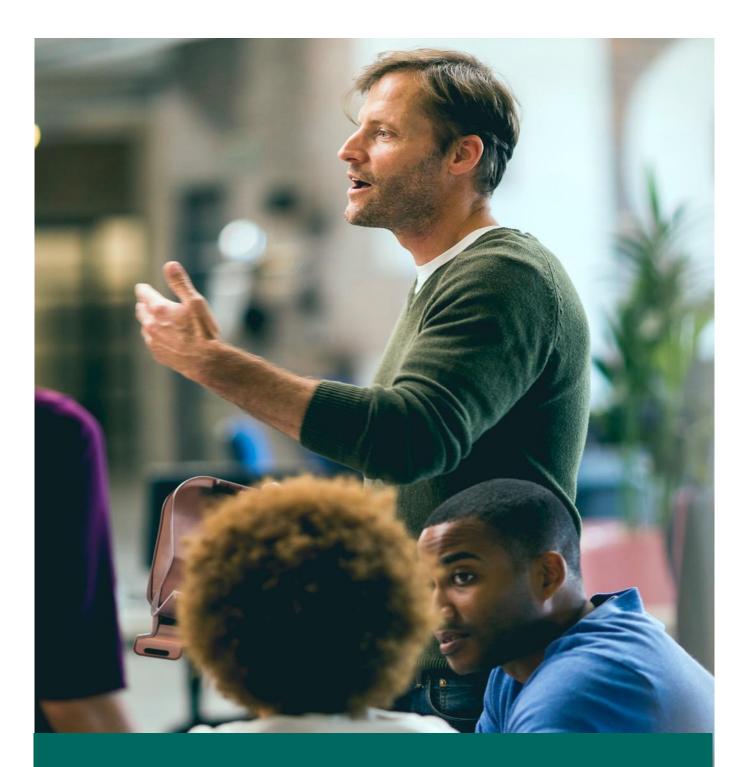
An accredited Management **System** Certificate

Academy meets the management system standards UNI EN ISO 9001:2015, sector EA:37 since 2007.

The accreditation guarantees internationally recognised quality service standards and allows companies to apply for public funding to finance individual and company training projects.







Upcoming courses

Investor Relations Certification ProgrammeMarch – July 2025, Blended Certification Programme

Check our courses calender here.





Background information and key objectives

Overview

European Sustainability Reporting Standards (ESRS) are required by the Corporate Sustainability Reporting Directive (CSRD). Adopted by the EU Commission in April 2021, the CSRD will enter into force in 2024 and requires companies falling within its scope to report using a double materiality perspective, in accordance with the ESRS adopted by the European Commission as delegated acts in June 2023.

Course description and **Take-Aways**

Within this context, this hands-on learning programme, not only can provide an in-depth analysis of the current ESG regulatory frameworks, but it particularly encourages delegates to think about materiality analysis and assessment in their companies. Practical insights on cross-cutting and topical disclosure requirements as well as 'early adopter' examples and the role of an integrated strategy and narrative in ESG reporting will add further value to the course.

Group works, knowledge and experience sharing among course participants will represent added-value elements to the programme.

In addition to the in-depth updates on Regulation and Disclosure practice, Industry best practices and trends, there are several key outcomes that can be expected from this course:

- Learn how to develop focused ESG disclosure practices against industry standards,
- Understand the industry changes and learn what the likely changes will mean for you,
- Learn what investors, including Responsible Investors, expect from you and how best to engage with them,
- Understand how to conduct a double-materiality assessment and stakeholder engagement plan.

Who should attend

This training programme is addressed to:

- IR professionals
- Sustainability and ESG managers
- Board directors
- ESG advisers
- Financial analysts





Faculty

Paolo Perego - Professor of Accounting

Faculty of Economics and Management

Free University of Bozen-Bolzano

Oliver MacMahon - Consultant

Emperor

Bayard Rezos – Senior Sustainability Consultant

Methodology

Learning tools

The workshop will take place on Teams.

Learning material

The course material will be provided to the delegates in pdf format the day after the course has taken place.

Certificate of attendance

The certificate of attendance will be sent in digital format after the end of the course.





Course Agenda

Day 1 | ESG Reporting: getting started 7 April 2025

9.20

Welcome and introduction to the course

9.30

Evolution and current landscape of ESG Reporting:

- ESG Reporting: trend and international frameworks
- The EU Corporate Sustainability Reporting Directive (CSRD): rationale and timeline
- The European Sustainability Reporting Standards (ESRS) architecture

10:30 Coffee Break

10.45

Focus on ESRS:

- ESRS requirements
- Latest developments about ESRS implementation and interoperability among international standards (ISSB/IFRS, GRI, TNFD, SEC)

11.30

Compliance to CSRD and ESRS:

- Breakout groups activity: case study with gap analysis against ESRS requirements
- Discussion zone and Q&A

12.30 Close Day 1

Speaker:

Paolo Perego

Professor of Accounting & Program

Faculty of Economics and Management Free University of Bozen-Bolzano

Day 2 | CSRD 'in practice' 8 April 2025

9:30

- Quick introduction to CSRD, to include: context, objectives and requirements, scope and timings, the ESRS standards, reporting areas and sustainability matters, concepts, and phase-in measures
- The key steps towards CSRD compliance: High-level roadmap
- Deeper dive: Cross-cutting and topical disclosure requirements - to include overview of minimum disclosure requirements, and a look at 'early adopter' examples
- Deeper dive: The role of Double Materiality - to include assessment requirements, process, disclosure requirements, and a look at best practice examples
- Deeper dive: Implications of the CSRD on report structure, including pagination
- Striking the balance between compliance and differentiation: The role of an integrated strategy and narrative, and learnings from 'early adopters' and our proprietary Euronext and FTSE 350 reporting research

12.30 Close Day 2

Speaker:

Oliver MacMahon

Consultant

Emperor

Bayard Rezos

Senior Sustainability Consultant

Emperor





Terms and conditions

The registration form is a legally binding agreement between Euronext Corporate Services Italy S.r.l. and the applicant (or the company the applicant works for) and is defined by the following conditions:

Virtual classroom schedule

7 and 8 April 2025: 9.30 - 12.30 CET

Registration

The applicant can submit the registration form, duly filled out, to Academy 7 days prior to the course date via:

- EMAIL academy@euronext.com
- WEB Academy website

To register after this date, please contact the following phone number:

TEL +39 02 72426.086

Participation will be confirmed in writing by the Academy administration.

Registration fee

The individual registration fee is € 980 + VAT (if applicable).

NEVIR member: 20% discount on the individual registration.

Discounts

Multiple registrations - Discounts are available for multiple registrations of the same company. In particular:

- Two participants: 10% discount on the total amount
- Three participants: 15% discount on the total amount

Payment method

Fees must be paid:

Upon receipt of the email from Academy confirming the applicant's registration (sent approximately 7 days prior to the course date)

Upon receipt of the invoice from Euronext Corporate Services Italy S.r.l. (Academy is part of the Euronext Corporate Services Italy S.r.l. Company)

Payment must be made via **BANK TRANSFER** to:

Euronext Corporate Services Italy S.r.l.

P.zza degli Affari, 6 20123 Milano

Tax Code **11734560961** VAT No. IT11734560961

Intesa San Paolo S.p.A.

P.zza Cordusio, 4 20123 Milano

IBAN - IT22 N030 6901 6261 0000 0125 565 BIC - BCITITMM

A copy of the bank transfer must be emailed to Academy at academy@euronext.com.

An invoice will follow and will be sent to the email addresses given on the booking form.

Intellectual property rights

The Client acknowledges and agrees that the contents made available during the training (including, but not limited to, videos, pictures and texts) are property Euronext Corporate Services Italy S.r.l. or are supplied by Euronext Corporate Services Italy S.r.l. in virtue of certain contractual arrangements with third parties and cannot be reproduced, distributed or used for business purposes without the prior written consent of Euronext Corporate Services Italy S.r.l. or the entity having the relevant rights on the same.

Liability

Whilst every effort is made by Euronext Corporate Services Italy S.r.l. to ensure that the contents of the training (including, but not limited to, videos, pictures and texts) are accurate and up to date, Euronext Corporate Services Italy S.r.l. shall not be liable whatsoever for any inaccuracy or misleading information, nor for any consequential damage or expense or any loss of profit or any liability to third parties incurred as a result of reliance





on such information, which is provided for educational purpose only. Euronext Corporate Services Italy S.r.l. total liability under this agreement shall be limited to the maximum amount represented by the Fees paid to the latter by the Client.

Traceability of financial flows

Euronext Corporate Services Italy S.r.l. and the Client assume all obligations regarding the traceability of the financial flows provided by Law 136/2010, as subsequently amended and implemented (the "Traceability Obligations").

In relation to the payments to be made pursuant to the present Contract, the Client, if it is a public contractor pursuant to decree law 163/2006 (Code of public contracts for works, services and supplies), to ensure the enforcement of Law 136/2010 and subsequent amendments, undertakes to communicate to Euronext Corporate Services Italy S.r.l., by the form attached to the Contract, the identification bidding code (CIG) and, in case, the unique code of project (CUP).

In particular, in fulfilling the Traceability Obligations, Euronext Corporate Services Italy S.r.l. will communicate to the Client:

- (i) the bank accounts details to be used, also nonexclusively, for the payments to be made by the Client pursuant to the present Contract;
- (ii) the personal details and the fiscal code of the persons delegated to operate on them, indicating the relevant role and powers, within 7 (seven) days from the creation of the accounts above (or, in case of existing accounts, within 7 (seven) days from their first use in relation to the payments made by the Client).
- (iii) Any possible amendment of the information indicated in points (i) and (ii) above, will have to be communicated by the Client within 7 (seven) days from occurrence.

Let it be understood that, save for possible derogations and partial exemptions to Law 136/2010, failure to use instruments suitable to permit the full traceability of the financial flows (for instance, bank or post transfer) and the failure to comply with any other Traceability Obligations, are ground to terminate the present Contract. Euronext Corporate Services Italy S.r.l. Services undertakes, in particular, to inform the Client and the Prefecture (territorial office of the Government of the province where the Client has its registered office) if it becomes aware of breaches by its contractual counterparties, if any, in relation to the Traceability Obligations.

Cancellation Policy

According to article 1373 C.C., to withdraw from this contract applicants must send a written notice via email to academy@euronext.com:

- The fee will be fully refundable up to 7 working days prior to course date.
- A 50% refund will be provided for cancellations made during the 6 days leading to the course,
- Fees are non refundable for cancellations made 1 day prior to the course date.

Substitution of attendee (from the same company) may be made at any time.

Academy accepts requests to replace the course with another Academy course. The rescheduled training must take place within 12 months.

Changes to the program

Euronext Corporate Services Italy S.r.l. reserves the right to postpone or cancel the course and notify the participant via fax or email at least 1 week before the course date; in this case, the participant is entitled only to a full refund of the course fee. In addition, Euronext Corporate Services Italy S.r.l. is entitled to make changes to the programme and seat of the training and/or substitute the expected panellists with others with equal skills and competence.

Governing law and jurisdiction

The present agreement shall be governed by Italian law. The parties assign to the Court of Milan the exclusive jurisdiction over any dispute arising out the present agreement, this including – but not limited to – any proceedings regarding the validity, the construction, the performance and/ or the termination of the agreement.





Booking form

Please read the terms and conditions on the previous page. Fill out the form and send email to academy@euronext.com. For further information +39 02 72426086 - academy@euronext.com

ESG reporting in action

Virtual Classroom - 7 and 8 April 2025

REGISTRATION FEE							
Individual				□€	980 +	22% VAT (if applicable)	
2 participants	1	0% discount		□ € 1,	764 +	22% VAT (if applicable)	
3 participants	1	5% discount		□€ 2,	499 +	22% VAT (if applicable)	
NEVIR members	2	0% discount		□€	784 +	22% VAT (if applicable)	
PARTICIPANT INFORMATION							
Name and Surname							
Jop title							
Company							
Email	Phone						
Job Field						Knowledge level of the subject	
☐ General Management	□ ICT		☐ ESG and Sus Business	stainable		□ Basic	
☐ HR, Organisation and Development	□ Legal		☐ Finance	☐ Finance		☐ Intermediate	
☐ Administration and Control	□ R&D		□ Risk Manage	□ Risk Management		☐ Advanced	
Nature of business							
	□ Bank		□ Advisory				
$\ \square$ Listed/unlisted company	☐ Bank		☐ Advisory			☐ Energy	
☐ Listed/unlisted company ☐ Lawyer		ment Bank	☐ Advisory ☐ Private Equit	У		☐ Energy ☐ Funds	
		ment Bank	<u> </u>	у			





BILLING INFORMATION The invoice must be address							
Company name/Participant na	me and surna	me					
VAT number			Department				
Billing reference name							
Street	N.	Zip code	City	Country			
Phone			Email				
ELECTRONIC INVOICE	(IF APPL	ICABLE)					
According to the Italian Law no. 205 of 27.12.2017 and to Provision no. 89757 of 30.4.2018 of the Italian TAX Authority and subsequent amendment and/or integrations, the Client duly holder of an Italian VAT code/Tax identification code) provides with:							
Certified Email Address (PEC)							
Or Recipient Code:							
In order to receive the electro	nic invoice thr	ough the Italiar	Exchange Systen	n (SDI) according to the above information			
Phone		Email					
SPLIT PAYMENT (IF A	PPLICABL	E)					
According to the art. 17-ter of the Italian D.P.R. no. 633/72 (as subsequently amended and implemented), the Client (duly holder of an Italian VAT code/Tax identification code) declares that:							
☐ is subject to the "Split Payment" VAT regime ☐ is not subject to the "Split Payment" VAT regime							
and undertakes to communica	te any change	e of such regime	2.				
PRIVACY							
The data collected are necessary for Euronext Corporate Services (" ECS "), a subsidiary of Euronext N.V., to process your request for registration for the course/event (the " Programme ") as well as to send you information about the Programme. Detailed information about the manner in which ECS collect and process your personal data and how you can exercise your rights is set out in the Privacy Statement of ECS, accessible at: <u>Privacy Policy Euronext Corporate Services</u> .							
I accept the General Terms and Conditions of the service and I declare that I have read and understood the Privacy Statement regarding the processing of personal data. *							
YES							
In addition to the declaration							
I give my consent (which I can revoke subsequently in any case) to the receipt of newsletters, marketing and promotional communications, sent by any means by ECS and by the companies of the Euronext Group, to which my data will be communicated, relating to their products and services. *							
□ YES	□ NO						
* mandatory field							



Signature and company seal

Date:

Academy

Comprehensive, quality education is fundamental for the development and growth of the economy. As part of a pan-European market infrastructure at the centre of European capital markets, Academy's main objective and activity is turning capital markets expertise into world-class training courses and programmes and making them relevant to the wider financial community of today and of tomorrow. Key Academy assets are our centrality in capital markets, and our internal and external faculty, made up of practitioners, academics, advisors and financial market specialists. Interactive and innovative learning methods make all Academy programmes an inspiring experience.

Contacts

academy@euronext.com +39 02 72426 086



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