CSRD Implementation Unlocked: From First-Wave Insights to Reporting Excellence

A virtual classroom organised by





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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.

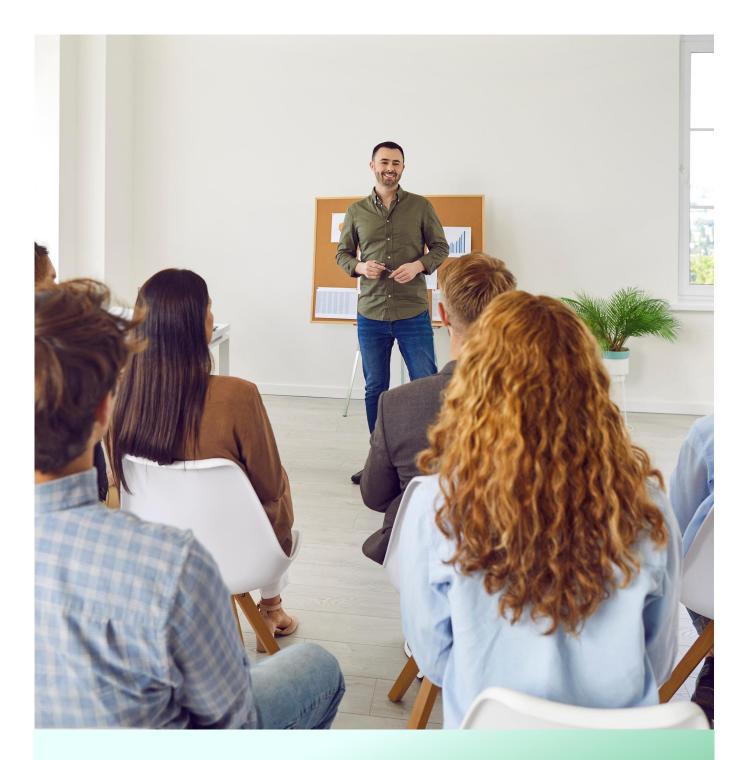
As an Exchange system, being at the centre of financial markets, we understand not just what happens now, but also what's changing - so we can design our courses to equip you for the world of today and tomorrow.

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 Programme 2026 edition, Blended Certification Programme

Check our courses calender here.



Background information and key objectives

Course overview

The recent approval of the Omnibus Package has significantly reshaped the framework of requirements and obligations for firms subject to the EU Corporate Sustainability Reporting Directive (CSRD).

Take-Aways

In this context, this hands-on learning programme will offer:

- an overview of global developments in sustainability and ESG reporting
- a detailed analysis of current ESG regulatory frameworks, including the CSRD and European Sustainability Reporting Standards (ESRS)
- insights into managing interoperability with international reporting standards, such as ISSB/IFRS and GRI

Interactive discussion zones will explore key trends, emerging best practices, and the practical application of double materiality assessments.

Group work, peer-to-peer learning, and the sharing of knowledge and experiences among participants will be core value-adding components of the course.

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

Emperor





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 | 10 June 2025

9.30 Welcome and introduction to the course

9.35 Evolution and current landscape of **ESG** Reporting:

- Overview of global developments in sustainability/ESG reporting
- Requirements for firms subject to the **EU Corporate Sustainability Reporting** Directive (CSRD) after the Omnibus Package approval

10:30 Coffee Break

10.45 Focus on ESRS:

- Structure and key principles of the European Sustainability Reporting Standards (ESRS) and the role of the VSME standard
- Interoperability with international sustainability reporting frameworks (ISSB/IFRS and GRI)

11.50 Breakout activity and discussion zone:

Insights from first-wave CSRD reporting firms

12.30 Close Day 1

Speaker:

Paolo Perego

Professor of Accounting & Program

Faculty of Economics and Management

Free University of Bozen-Bolzano

Day 2 | 11 June 2025

9.30 Welcome and introduction to the session

9:35

Discussion of key trends, emerging best practice, and approaches to CSRD aligned sustainability statements

10:30 Coffee break

10:45

Double materiality and sustainability reporting in practice

11:30

Breakout activity and discussion zone: Value chain mapping or IRO identification

12:00

Summary of key learnings and takeaways for first reporters, Q&A

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 Solutions Italy S.r.l. and the applicant (or the company the applicant works for) and is defined by the following conditions:

Virtual classroom schedule

10 and 11 June 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 and DIRF members: 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 Solutions Italy S.r.l. (Academy is part of the Euronext Corporate Solutions Italy S.r.l. Company)

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

Euronext Corporate Solutions 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 Solutions Italy S.r.l. or are supplied by Euronext Corporate Solutions 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 Solutions Italy S.r.l. or the entity having the relevant rights on the same.

Liability

Whilst every effort is made by Euronext Corporate Solutions 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 Solutions 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 Solutions 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 Solutions 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, solutions and supplies), to ensure the enforcement of Law 136/2010 and subsequent amendments, undertakes to communicate to Euronext Corporate Solutions 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 Solutions 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 Solutions Italy S.r.l. Solutions 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 Solutions 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 Solutions 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

REGISTRATION FEE

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

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Virtual Classroom - 10 and 11 June 2025

Individual		□ € 980	+ 22% VAT (if applicable)	
2 participants	10% discount	□ € 1,764 ·	+ 22% VAT (if applicable)	
3 participants	15% discount	□ € 2,499 -	+ 22% VAT (if applicable)	
NEVIR/DIRG members	20% discount	□ € 784	+ 22% VAT (if applicable)	
PARTICIPANT INFOR	MATION			
Name and Surname				
Jop title				
Company				
Email	Phone			
Job Field			Knowledge level of the subject	
☐ General Management		☐ ESG and Sustainable Business	□ Basic	
☐ HR, Organisation and Development	□ Legal	☐ Finance	□ Intermediate	
☐ Administration and Control	□ R&D	☐ Risk Management	□ Advanced	
Nature of business				
☐ Listed/unlisted company	□ Bank	☐ Advisory	□ Energy	
□ Lawyer	☐ Investment Bank	☐ Private Equity	☐ Funds	
Company Address				
Street	N. Zip code	City Cour	ntry	



BILLING INFORMATION						
The invoice must be addresse	d to:					
Company name/Participant name	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 electronic invoice through the Italian Exchange System (SDI) according to the above information						
Phone		Email				
SPLIT PAYMENT (IF APP	PLICABL	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 Paymen"	t" VAT regii	me □ is no	t subject to the "	Split Payment" VAT regime		
and undertakes to communicate	any change	of such regime				
PRIVACY						
The data collected are necessary for Euronext Corporate Solutions ("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: Privacy Policy Euronext Corporate Solutions.						
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 above, I also inform that:						
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 solutions. *						
□ 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.

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