MODULES
ONLINE CERTIFICATE ON
SUSTAINABILITY (ESG) REPORTING

1 **Sustainable Development and the Business Case for Sustainability (ESG) Reporting**

- What is sustainable development and evolution
- The Sustainable Development Goals
- The Corporate Sustainability Reporting Directive (CSRD)
- Sustainable Finance Disclosure Regulation (SFDR)
- Mandatory ESG Disclosures Around the World
- ESG Reporting Trends

2 **The Global Reporting Initiative (GRI) – Introduction and Reporting Principles**

- The Global Reporting Initiative guidelines
- The structure of the Global Reporting Initiative
- The GRI reporting trends
- Main Features of the GRI Standards
- GRI Topic Standards
- GRI 1, GRI 2, GRI 3

3 **United Nations Global Compact, ISO26000 and Sustainability (ESG) Reporting**

- The United Nations Global Compact: benefits for engaging, the 10 principles, case studies
- The ISO26000: benefits and structure
- Connection between the UN Global Compact, the ISO26000 and the GRI

4 How to create an ESG report (Prepare and Plan)

- Planning the Report and Stakeholder Engagement
- Selection of Stakeholders
- Planning the GRI Sustainability (ESG) Report
- Disclosures and Indicators

5 Materiality Assessment and Data Collection

- Materiality and Data Collection
- Steps of Materiality Assessment
- Quality of Data
- Setting Targets
- Double Materiality

6 External Assurance and Communication

- The benefits from seeking external assurance
- External assurance standards (AA1000AS, ISAE3000)
- Results of External Assurance
- Standards for External Assurance
- Communicating the report: what factors to consider
- Next reporting cycle: receiving feedback on the report

European Sustainability Reporting Standards (ESRS)

NEW!

- ESRS Introduction
- ESRS and other frameworks
- External Assurance under the CSRD
- ESRS and Double Materiality
- Cross – cutting standards: ESRS 1, ESRS 2
- Topical Standards
- Mandatory Disclosures
- GRI vs ESRS