

# ESRS & CSRD Masterclass: Double Materiality Assessment

Build practical skills to conduct double materiality assessments aligned with ESRS and CSRD. Learn to identify financial and impact materiality, manage ESG risks, and support sustainability goals no prior ESG expertise required.

9<sup>th</sup> - 10<sup>th</sup> October 2025

**Online** London, UK: 10:00 am – 5:30 pm (UTC+0)  
Abuja, Nigeria: 11:00 am – 6:30 pm (UTC/GMT +1)

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Course Facilitator:

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**Senior Manager - Deloitte**  
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## Course Overview

In today's rapidly evolving global landscape, organizations are increasingly expected to address their environmental, social, and governance (ESG) impacts. New regulations such as the European Green Deal, CSRD, EU Taxonomy, and SFDR require companies to disclose their sustainability performance as rigorously as they do their financials.

This training demystifies the core concepts behind sustainability reporting and the frameworks that guide it. We'll explore the "why" of sustainability, from the global triple planetary crisis to heightened investor and societal expectations. Participants will learn how to implement sustainability reporting practices, covering everything from double materiality assessments to stakeholder engagement.

## Key Learning Outcomes

- By the end of this training, participants will be able to:
- Explain the Rationale for Sustainability
- Understand the global drivers behind sustainability, including climate change, biodiversity loss, and pollution.
- Articulate how regulations (CSRD, EU Taxonomy, SFDR) shape reporting requirements.
- Navigate Key Reporting Frameworks
- Grasp the fundamentals of the European Sustainability Reporting Standards (ESRS).
- Compare ESRS with global standards like GRI and SASB to see how they interrelate.
- Engage Stakeholders & Manage ESG Risks
- Map stakeholders (internal and external) to improve sustainability data collection and disclosure.
- Incorporate ESG risk management into regular business operations.
- Start the Double Materiality Assessment (DMA) Process
- Understand the importance of double materiality in sustainability reporting.
- Learn how to assess both impact materiality and financial materiality.
- Develop the skills to identify and prioritize sustainability issues relevant to an organization.
- Conduct a preliminary materiality assessment using structured evaluation methods.
- Gain practical experience through a hands-on materiality matrix exercise

## Why You Should Attend?

- **Regulatory Readiness:** Stay ahead of rapidly changing legislation and avoid penalties by understanding and complying with new **EU regulations**.
- **Investor & Stakeholder Trust:** Enhance your organization's reputation and credibility, leading to better access to capital and customer loyalty.
- **Competitive Advantage:** Adopt a proactive approach to sustainability, positioning your company as a responsible, forward-thinking market player.
- **Strategic Value:** Move beyond "tick-the-box" compliance and harness sustainability reporting as a tool for transparency and accountability.
- **Skill Development:** Acquire in demand skills like materiality assessments, **ESG metrics**, and **stakeholder engagement** that are now critical in many industries.
- Develop the foundational knowledge necessary to start creating a sustainability report for your organization, including **data collection**, structuring reports in alignment with regulatory frameworks, and effectively communicating sustainability performance to stakeholders.

## Course Trainer

# Mihnea Ioan

Senior Manager -  
Deloitte  
Asociate Professor -  
Academia de Studii  
Economice din  
București



**Experienced** sustainability consultant, passionate about simplifying sustainability for all. He assists companies in navigating their sustainability transformation through education, **ESG integration, decarbonization strategies, and fostering long-term resilience**. Specializing in sustainability reporting, including compliance with **EU Taxonomy, CSRD, and voluntary standards like GRI or frameworks such as TCFD**. Expertise in **GHG accounting under GHG Protocol Standards, circular economy initiatives, and aligning business practices with global sustainability goals**.

### Licenses & certifications

- **Global Reporting Initiative (GRI):** Reporting with GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022
- **Global Reporting Initiative (GRI): External Assurance for Sustainability Reporting: A Comprehensive Guide**
- **Global Reporting Initiative (GRI): Unlocking the ESRS for GRI reporters**
- **Global Reporting Initiative (GRI): Unveiling GRI Sector Standards: In-Depth Insights and Real-world Applications (CEU)**
- Cambridge Judge Business School: **Circular Economy and Sustainability Strategies**
- **Global Reporting Initiative (GRI): GRI Certified Sustainability Professional**
- **GHG Accounting:** Bureau Veritas

# Day 1

## Setting the Scene

- Understanding global sustainability trends and challenges.
- The triple planetary crisis: **climate change, pollution, and biodiversity loss**.
- Why sustainability matters to **investors, regulators, and society**.
- The growing demand for **corporate responsibility and transparency**.
- How businesses can **leverage sustainability for long-term success**.

## Regulatory Foundations

- Overview of the **European Green Deal** and its impact.
- Key sustainability directives: **CSRD, EU Taxonomy, SFDR scope** and timelines.
- **Mandatory vs. voluntary** reporting requirements.
- Understanding compliance risks and penalties for non-compliance.
- Preparing for upcoming regulatory changes and industry shifts.

## Core Concepts & Frameworks

- Defining **ESG, CSR, and sustainability** key differences and overlaps.
- Introduction to leading sustainability reporting frameworks (**ESRS, GRI, SASB**).
- Comparing **ESRS with global reporting standards**.
- Understanding how different frameworks align and interact.
- Choosing the right framework based on business needs and regulatory requirements.

## Data Collection & Stakeholder Engagement

- Setting up internal processes for sustainability data collection.
- Identifying **key sustainability data points** and ensuring accuracy.
- **Mapping stakeholders (internal & external)** for effective ESG reporting.
- Strategies for engaging with investors, regulators, and customers.
- Balancing **shareholder vs. stakeholder priorities** in decision making.

## Balancing Compliance & Business Strategy

- **How sustainability reporting aligns with corporate goals and financial performance**.
- Turning **ESG compliance** into a business advantage.
- Leveraging sustainability for competitive positioning and brand value.
- Embedding sustainability into company **culture and leadership** decision making.
- **Case studies of companies successfully integrating ESG into their strategies**.

# Day 2

## Double Materiality Assessment

- Understanding the concept of **double materiality** in sustainability reporting.
- Differentiating between impact **materiality and financial materiality**.
- Identifying key **ESG risks, opportunities, and impacts across the value chain**.
- Applying score based approaches to **prioritize material topics**.
- Exercise: Conducting a hands-on materiality matrix assessment.

## Implementation & Integration into Business Strategy

- Practical steps for **embedding sustainability** into business as usual operations.
- Developing internal policies and governance structures for **ESG reporting**.
- Ensuring cross departmental collaboration for data accuracy and completeness.
- Overcoming common **challenges in sustainability integration**.
- Creating a roadmap for **long term sustainability goals**.

## Monitoring Progress & Measuring Success

- **Key performance indicators (KPIs)** for sustainability reporting.
- Tools and methodologies for tracking sustainability improvements.
- Setting benchmarks and measuring progress against industry standards.
- **Aligning reporting metrics** with investor and regulatory expectations.
- Leveraging technology and software for efficient **ESG data management**.

## Communicating Sustainability Performance

- Best practices for structuring and presenting sustainability reports.
- Ensuring transparency and credibility in **ESG disclosures**.
- Tailoring sustainability messages for different stakeholders (**investors, customers, regulators**).
- Addressing **greenwashing risks** and maintaining compliance with reporting standards.
- **Case studies of effective sustainability** communication strategies.

## Q&A & Case Study Discussions

- **Open discussion on real-world ESG challenges and solutions**.
- Industry specific **case studies** of companies leading in sustainability.
- Practical takeaways from successful ESG reporting implementations.
- Addressing participant questions and challenges in their organizations.
- Finalizing action plans for applying learning outcomes in the workplace.

## Programme Schedule

08:30 am – 09:00 am	Registration & Coffee Break
09:00 am – 11:00 am	Course
11:00 am – 11:30 am	Networking & Coffee Break
11:30 am – 01:00 pm	Course
01:00 pm – 02:00 pm	Networking & Luncheon
02:00 pm – 03:00 pm	Course
03:00 pm – 03:15 pm	Networking Break
03:15 pm – 04:00 pm	Course

## Who Should Attend

- This training is designed for professionals involved in sustainability, finance, compliance, and corporate strategy, including:
- **Sustainability Officers & ESG Managers** – Those responsible for implementing sustainability reporting and compliance frameworks.
- **Finance & Accounting Professionals** – Individuals handling non-financial reporting and integrating **ESG metrics into financial disclosures**.
- **Corporate Compliance & Risk Officers** – Experts managing ESG risks and ensuring regulatory compliance.
- **Investors & Analysts** – Those assessing sustainability performance and its impact on business valuations.
- **Legal & Regulatory Professionals** – Advising on compliance with **CSRD, EU Taxonomy, and SFDR**.
- **CSR & Communications Teams** – Professionals tasked with stakeholder engagement and sustainability disclosures.
- **Business Leaders & Strategy Executives** – Decision makers aiming to integrate sustainability into corporate strategy and operations.

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2-Day Training | 9<sup>th</sup> - 10<sup>th</sup> | October 2025

**Online:** London, UK: 10:00 am – 5:30 pm (UTC+0)  
Abuja, Nigeria: 11:00 am - 6:30 pm (UTC/GMT +1)

## Registration Form

Event Code: CS-DMAESRS-105

Please fill & sign below form & send us on  
[training@corsol.net](mailto:training@corsol.net)

## Course Fee

### Registration Fees:

- Book 1 or 2 delegates Pay EUR 783/delegate
- Book 3 or more Pay EUR 608/delegate

(All pricing excludes all taxes)

## Payment Mode:

- Payments will be made by **Credit Card** or by **Bank transfer**, an Invoice will be sent soon after we receive the signed & filled registration form.
- Payment is required within **5 working days** after the receipt of the invoice.
- Payment must be received in full prior to the Course Origination.

## Terms & Conditions:

- 1) Fee Includes (For Face 2 Face Training): the course fee covers all course material, lunch & refreshments. Please note that hotel accommodation is not included in the course fee.
- 2) Fee Includes (For Virtual Training): the course fee covers the live course session & the course material soft copies along with Certificates of Attendance.
- 3) Payment terms: Payments are required within 5 working days from the date of receipt of an invoice; all payments should be transferred by Credit Card/bank transfer to the Corsol International account. A receipt will be issued as payment is received.
- 4) Cancellation /Substitution Policy: Cancellation is only acceptable if submitted to us by email & will be subject to charges, cancellation received 60 days prior to the event 25% of the training fee will be charged, 30 Days prior to the event 50% of the training fee will be charged, 15 days prior to the event 75% of the training fee will be charged, 7 days prior to the event 100 % of the training fee will be charged. Substitution is the best option to avoid cancellation, as the cancellation is required in writing via email likewise Substitution is also required by email with complete details of the substituted delegates (Name, Position, Email & Mobile).
- 5) In the case of No Show, clients cannot claim any refund, & are not entitled to claim the Credit Voucher.
- 6) Cancellation by a paid client; does not subject to any cancellation charges, Corsol International will either accept the substitution or will provide a Credit Voucher of the Invoice amount which can be utilized in any of our future training, with validity up to 6 months.
- 7) Every possible effort is made to incorporate the event as it campaigns, however, due to any unforeseen circumstances Corsol International reserves the right to change the venue, location, and trainer. Also due to unforeseen circumstances, the event may be canceled or postponed, in this case, the paid delegate(s) Corsol International will process & refund the full amount, less the bank/service charges up to 5 % or less.
- 8) While all topics shown in this brochure will be covered in the course, the facilitator/instructor reserves the right to restructure and delivers them in a different order or sequence.
- 6) The client is considered aware of all the above terms and conditions, as they sign on this registration form & Corsol International will not be responsible for any expectation or monetary loss as indicated above.

Delegate 1  
Name : \_\_\_\_\_  
Job title: \_\_\_\_\_  
Email: \_\_\_\_\_  
Mobile: \_\_\_\_\_

Delegate 2  
Name : \_\_\_\_\_  
Job title: \_\_\_\_\_  
Email: \_\_\_\_\_  
Mobile: \_\_\_\_\_

Delegate 3  
Name : \_\_\_\_\_  
Job title: \_\_\_\_\_  
Email: \_\_\_\_\_  
Mobile: \_\_\_\_\_

Delegate 4  
Name : \_\_\_\_\_  
Job title: \_\_\_\_\_  
Email: \_\_\_\_\_  
Mobile: \_\_\_\_\_

Delegate 5  
Name : \_\_\_\_\_  
Job title: \_\_\_\_\_  
Email: \_\_\_\_\_  
Mobile: \_\_\_\_\_

**Note:** In case of 6 or more nominations make a duplicate of this form & fill in the details.

### ORGANIZATION DETAILS:

Company : \_\_\_\_\_  
Address: (to be used on invoice): \_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_  
Country: \_\_\_\_\_

### AUTHORIZED BY:

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
JobTitle: \_\_\_\_\_  
Email: \_\_\_\_\_  
Date: \_\_\_\_\_

### PAYMENT DETAILS:

**Credit Card Holder's Details - To send Payment Link**  
First Name: \_\_\_\_\_  
Last Name: \_\_\_\_\_  
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