







INVITATION

EFRAG Nordic Outreach Event on EFRAG Exposure Drafts on Draft ESRS

EFRAG and The Confederation of Danish Industry (DI) together with our Nordic partners are pleased to invite you to a combined physical and web-based Nordic outreach meeting on the EFRAG Exposure Drafts on Draft European Sustainability Reporting Standards (ESRS).



The introduction of mandatory sustainability reporting requirements according to the ESRS will probably have the most significant impact on the annual reports since the introduction of IFRS.

The comprehensive Exposure Drafts propose a level of details in the information to be provided which goes beyond what is currently generally applied in CSR reports. If implemented as proposed, this will significantly impact the annual reports and the reporting process.

The main objective of the meeting is to discuss some of the key areas to gather views, provide input and suggestions from participants on major aspects of the Exposure Drafts for the EFRAG to consider. The views will furthermore be considered by DI and the cooperation partners in their respective feedback on the Exposure Drafts.

The Exposure Drafts were issued 29 April and are open for comments until 8 August 2022. The Exposure Drafts can be found on the EFRAG Sustainability Reporting website.

SPEAKERS. PRESENTERS AND PANELISTS

The event includes four separate sessions focusing on the cross-cutting standards, and the environmental, social and governance standards respectively.

The Exposure Drafts of the draft standards will be presented by members of the EFRAG PTF, EFRAG TEG or EFRAG Sustainability Reporting Board followed by panel discussions on the proposed requirements. Participants in the event can also join the discussions and ask questions to the content of the proposed requirements.

PROGRAMME

09.00 Opening and Welcome

By Confederation of Danish Industry

09.05 The background for the EFRAG ESRS standards

The EFRAG mandate and the linkages to CSRD, The EU Sustainable Finance Package and the CSDD

By Patrick de Cambourg. Chair of the EFRAG Project Task Force

09.20 Topic 1: The Cross Cutting Standards

The general provisions on how to report according to CSRD, sector classification and required information on strategy, governance and sustainability impacts

- General Principles and cross-cutting standards (ESRS 1-2)
- Sector classification (ESRS SEC 1)

This session also includes the cross-cutting discussion of:

- Reporting structure
- Materiality and sector specific standards
- Value-chain information

The cross-cutting standards will be introduced by **the acting EFRAG SR TEG Chair Chiara Del Prete** followed by a panel discussion

10.20 Coffee break

10.40 Topic 1, The Cross Cutting Standards (continued)

11.10 Topic 2: The Environmental Reporting Standards

The Topical Sector-Agnostic Standards on Environment (ESRS E1-5)

This session also includes discussion of:

- Connectivity (Financial / Sustainable Finance)
- From Climate to Environmental
- Links to, and information required by other standard setters, e.g., ISSB (incl. TCFD), SFDR and GRI

The environmental standards will be introduced by member of the **EFRAG PTF Mikael Niskala** followed by a panel discussion

12.20 Lunch break

13.00 Topic 3: The Social Reporting Standards

The Topical Sector-Agnostic Standards on Social (ESRS S1-4)

This session also includes the discussion of and linkages to minimum safeguards

The social reporting standards will be introduced by the **members of the EFRAG PTF Sigurt Vitols and David Vermijs** followed by a panel discussion

13.40 Quick coffee break

PROGRAMME, cont.

13.50 Topic 4: The Governance Reporting Standards

The Topical Sector-Agnostic Standards on Governance (ESRS G1-2)

This session also includes the discission of the links to/requirements by the CSDDD and other corporate governance standard

The governance reporting standards will be introduced by **member of the EFRAG PTF Piermario Barzaghi** followed by a panel discussion

14.25 Closing remarks

By EFRAG Sustainability Board member Annina Tanhuanpää

REGISTRATION AND OTHER INFORMATION

FURTHER INFORMATION AND REGISTRATION

Please use this <u>link</u> for further information on speakers, presenters and panellists, programme, and registration.

VENUE

Attendance is online or physically at:

Confederation of Danish Industry Industriens Hus H. C. Andersens Blvd. 18 1787 Copenhagen

LANGUAGE

The entire outreach event will be held in English.

CONTACTS

Questions re. practicalities:

Confederation of Danish Industry Lene Pryds Bach Tel.: +45 3377 3359 / larb@di.dk

Questions re. content:

Senior Advisor | Accounting and Auditing Tina Aggerholm Tel.: +45 2219 1383 tiag@di.dk