

# Course : Understanding changes in the CSRD directive

Upgrade your practices with the Omnibus package  
*Practical course - 2d - 14h00 - Ref. FRC*  
**Price : 1540 CHF E.T.**

NEW

Anticipate changes to the Corporate Sustainability Reporting Directive (CSRD) with the Omnibus package: thresholds, simplified standards, deadlines, double materiality... Practical training to master the impacts and structure sustainable, compliant reporting.

## Teaching objectives

At the end of the training, the participant will be able to:

- ✓ Analyze the regulatory changes introduced by the CSRD Omnibus I and II packages
- ✓ Identify the impact on their business (CSRD waves, thresholds, deadlines)
- ✓ Applying double materiality principles and European Sustainability Reporting Standards (ESRS) reporting requirements
- ✓ Structuring a sustainable reporting model in line with European requirements
- ✓ Coordinate interactions with internal players and external stakeholders.

## Intended audience

Finance and accounting managers, sustainability and CSRD managers.

## Prerequisites

No

## Practical details

### Hands-on work

Diagnostic workshop, collective construction of a roadmap, materiality mapping.

### Teaching methods

Active

## PARTICIPANTS

Finance and accounting managers, sustainability and CSRD managers.

## PREREQUISITES

No

## TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

## ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

## TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

## Course schedule

### 1 Discover the context and foundations of CSRD

- Present the objectives of the directive
- Timeframe for wave implementation
- Linking CSRD to ESRS standards

#### Exercise

Interactive quizzes

### 2 Exploring the contributions of the Omnibus I & II package

- Analyze the political and economic context
- Identify key texts and their legislative process

#### Case study

Analysis of real-life case studies

### 3 Assessing new thresholds and scopes of application

- Interpreting company size thresholds (1,000 employees, €50m sales...)
- Measuring the impact on SMEs, subsidiaries and groups
- Carry out case studies to determine the company's situation

### 4 Plan compliance deadlines and procedures

- Clarify deadlines for waves 2 and 3
- Study national transposition with European cases
- Develop a roadmap tailored to your organization

### 5 Applying double materiality to sustainable reporting

- Define materiality principles and expectations
- Use appropriate methodology and analysis tools
- Align your approach with the International Sustainability Standards Board (ISSB), Global Reporting Initiative (GRI)...

### 6 Organizing and structuring sustainable reporting

- Distinguish between financial and non-financial data to be integrated
- Define processes, internal tools and governance mechanisms
- Preparing for assurance, audit and digital reporting

#### Case study

Analysis of real-life case studies (company reports)

### 7 Practice through case studies and a hands-on workshop

- Analyze published sustainability reports
- Building a simplified materiality map
- Draw up a compliance action plan

#### Hands-on work

Diagnostic workshop: determining the applicability of CSRD to your organization

#### TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

#### ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at psh-accueil@orsys.fr to review your request and its feasibility.

## 8 Formalize a summary and an operational roadmap

- Sharing concrete recommendations
- Prioritize short- and medium-term deployment steps
- Exchange ideas and ask specific questions

### Exercise

Double materiality matrix to be completed