



One way to achieve a sustainable economy is to direct financial flows to economic activities that contribute to it. But to achieve this, investors and financiers need information.

The Corporate Sustainability Reporting Directive (CSRD) aims to ensure better and more consistent sustainability reporting by European companies. To do this, they must use uniform European Sustainability Reporting Standards (ESRS).

In this e-learning, we will give you an overview of the CSRD. Upon completion, you will know what your organisation needs to do and when. You will also be able to start preparing for the implementation of the CSRD.

Target audience

Many European companies are required to provide information on their sustainability performance in a phased approach. This information is intended to help investors make sustainable decisions. Knowledge of the requirements of the CSRD is therefore relevant for employees who have to compile and verify this information, as well as for employees of investors who use this information in their decisions.

Objective

This e-learning course will provide you with the basics and context of the CSRD. Upon completion you will understand:

- The purpose and scope of the CSRD;
- The reporting requirements of the CSRD;
- The architecture and structure of the ESRS and what the 12 ESRS entail;
- How the CSRD is harmonised internationally with other regulations and initiatives;
- How the WBCSD and TCFD are helping companies manage and report on sustainability risks;
- The timetable for the entry into force of the CSRD in the Netherlands; and
- How Dutch organisations can prepare for the CSRD.

Prior knowledge

This e-learning is a course at HBO (higher vocational education) level. We assume that participants already have some prior knowledge of the financial sector.





Course content Baseline measurement

The e-learning starts with a baseline measurement to determine whether you can go straight to the test or better study the theory first.

Theory

- **CSRD context:** EU Action Plan and issues in this Action Plan
- Purpose and scope of the CSRD
- **Reporting requirements:** dual materiality, reporting requirements and external assurance
- Sustainability standards: the ESRS
- **Risks**: climate risk and recommendations of the WBCSD and the TCFD
- Implementation: timelines and preparation for implementation

Test and certificate

You can complete this course with a test in the learning environment. After passing the test, you can download your personal certificate from the learning environment.

Study duration

The e-learning course takes an average of two hours to complete, depending on your level of knowledge.

More information

You can read more about the CSRD Awareness e-learning on our website.

Want to know more? Request a free **demo** of the training or **get in touch** with our learning specialists



