

### Aim:

This seminar covers the directive's purpose and significance, key developments, and policy objectives. Participants will explore the European Sustainability Reporting Standards (ESRS) and specific reporting requirements. We will review the scope and phased implementation timeline, including key deadlines. The seminar will also delve into sustainability assurance requirements, examining the roles of statutory auditors and independent assurance providers. Finally, we will discuss the integration of CSRD into national laws in Cyprus, including legislative amendments and auditor requirements.

### Objective:

To provide a comprehensive understanding of the Corporate Sustainability Reporting Directive (CSRD) and its implications for businesses within the European Union. Participants will gain insights into the key developments, policy objectives, and reporting standards mandated by the CSRD. The seminar will also cover the scope and timing of implementation, the requirements for sustainability assurance, and the specific steps being taken to integrate these regulations into national laws, with a focus on Cyprus. Attendees will leave equipped with the knowledge needed to comprehend the new sustainability reporting landscape and the implications it will have on the accounting profession.

### Who should attend the Seminar:

Accountants, auditors and professionals involved in the implementation of sustainability reporting.



## **Corporate Sustainability Reporting Directive (CSRD): An Overview, Key Developments and Implications for Professional Accountants**



### Instructor:

**Dr. Theodoros Millidonis**  
BSc (Hons), MBA, PhD, ACCA

Theodoros obtained his PhD in E-Learning Management at the University of Nicosia, he holds a BSc (Hons) in Applied Accounting from Oxford Brookes University and an MBA from the University of Nicosia. He is a qualified Chartered Certified Accountant (ACCA) and has been employed in the accounting profession in Cyprus before becoming a lecturer in management and accountancy. He has also served in various management roles in the higher education industry.

Theodoros has been teaching professional courses at Globaltraining since 2007 and specializes in sustainability, business strategy and audit.

### Contact Us:

[Seminars@globaltraining.org](mailto:Seminars@globaltraining.org)

77778030

22841795

**December 20<sup>th</sup>, 2024**

**9:00 – 13:15**

**4 CPDs**

**Flexible mode of delivery:  
Ground-Based (Nic): €140  
or Live Online: €120**

**SEMINAR PROGRAMME**

<b>Corporate Sustainability Reporting Directive (CSRD): An Overview, Key Developments and Implications for Professional Accountants</b>		
<b>Time</b>	<b>Duration</b>	<b>Description</b>
9:00 – 9:30	0:30	<b>Introduction</b> <ul style="list-style-type: none"> <li>• Overview of the Corporate Sustainability Reporting Directive (CSRD)</li> <li>• Seminar objectives and agenda</li> </ul>
9:30 – 10:00	0:30	<b>Overview of CSRD</b> <ul style="list-style-type: none"> <li>• Purpose and significance for the EU Green Deal</li> <li>• Main aim: transformation of Business models via ESRS</li> </ul>
10:00 – 10:30	0:30	<b>Key Developments</b> <ul style="list-style-type: none"> <li>• Expanding scope and mandatory reporting standards</li> <li>• Digital tagging and assurance requirement</li> </ul>
10:30 – 11:00	0:30	<b>Policy Objectives</b> <ul style="list-style-type: none"> <li>• Legal framework and detailed disclosure requirements</li> </ul>
11:00 – 11:15	0:15	<b>Break</b>
11:15 – 11:30	0:15	<b>Scope and Timing</b> <ul style="list-style-type: none"> <li>• Companies affected and phased implementation timeline</li> </ul>
11:30 – 12:00	0:30	<b>Reporting Standards</b> <ul style="list-style-type: none"> <li>• European Sustainability Reporting Standards (ESRS)</li> <li>• Reporting format and digital tagging</li> </ul>
12:00 – 12:45	0:45	<b>Assurance Requirements</b> <ul style="list-style-type: none"> <li>• Limited and reasonable assurance</li> <li>• Assurance standards and engagements</li> </ul>
12:45 – 13:00	0:15	<b>Implementation in Cyprus</b> <ul style="list-style-type: none"> <li>• Status of transposition and legislative amendments</li> <li>• Licensing and training for auditors</li> </ul>
13:00 – 13:15	0:15	<b>Summary / Questions and Answers</b>
<b>Total Net Duration</b>	<b>4:00</b>	<b>End of Seminar</b>

**Certification:**

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.