

CESG Conference 2024. Vienna.

Panel: Regulation session. Navigating CSRD: From compliance to competitive advantage



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Fabiana Lungarotti,
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Matthew Welch,
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Moderator: Sonia Artuso,
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Investment Integration Manager,
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The Regulatory Evolution of Reporting: Challenges & Opportunities

Prof. Stefano Zambon

2 October 2024, Vienna.



The Regulatory Evolution of Reporting: Challenges & Opportunities

- CSRD, ESRS & Green Taxonomy: Quo vadis?
- ESEF & ESAP
- Outside EU: ISSB, GRI, and interoperability
- Integrated Reporting?
- Impact Reporting?
- “Forgotten,, Intangibles?



The “Strategic Intangibles Initiative” (SII) to be launched by WICI Global and WICI Europe

At the moment these are bodies that have adhered to the SII:

WICI (World Intangible Capital Initiative)/WICI Europe (coordination)

EFFAS (European Federation of Financial Analysts’ Societies)(Task Force and Advisory)

Japanese Ministry of Economy, Trade and Industry (METI)

Japanese Cabinet Office of the Prime Minister

UN WIPO (World Intellectual Property Office) (*tbc*)

International Foundation for Valuing Impacts (IFVI)

Value Balancing Alliance (VBA)

Accounting Standards Committee of Germany (ASCG/DRSC)

Australian Accounting Standards Board (AASB)

Intellectual Property Office of Singapore (IPOS)

GRI (Global Reporting Initiative) (Advisory)

World Business Council for Sustainable Development (WBCSD)

Italian **O.I.B.R. Foundation**

Invited the Korean Accounting Standards Board, the EFRAG, the FASB, and the IFRS Foundation