

Non Financial reporting

**Description du contenu de l'enseignement :**

Enseignant responsable :

- Alexandru Floristean

Description du contenu de l'enseignement :

- Introduction to the EU Green Deal and the role of sustainable finance in achieving climate neutrality.
- Detailed breakdown of the SFDR: objectives, scope, and entity-level vs. product-level disclosure requirements.
- EU Taxonomy Regulation: classification criteria, environmental objectives, and technical screening standards.
- Interlinkages between SFDR, EU Taxonomy, and the Corporate Sustainability Reporting Directive (CSRD).
- Data collection, ESG metrics, and reporting challenges for financial market participants.
- Policy updates and upcoming delegated acts shaping the sustainable finance landscape.
- Discussion on market trends, investor expectations, and greenwashing risk mitigation.

**Compétence à acquérir :**

Sustainable Finance Disclosure Regulation (SFDR) and EU Taxonomy: Navigating the EU's Sustainable Finance Framework

**Mode de contrôle des connaissances :**

The exam will consist in written case studies on developing non-financial reporting and compliance strategies for funds depending on their SFDR classification (Articles 6, 8, and 9)

**Document susceptible de mise à jour - 30/05/2026**

**Université Paris Dauphine - PSL - Place du Maréchal de Lattre de Tassigny - 75775 PARIS Cedex 16**