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)