TECHNICAL LEARNING AND ASSESSMENT DOSSIER

ESG & Sustainability Reporting – CSRD/ESRS Reporting and CSDDD Due Diligence (practical cases)

Price / certificate issuance
500,00 €
VAT excluded

Course code	Minimum duration	Final pass score	Dossier issue
ESG_CSRD_LA	60 min	70%	28/11/2026

1. Course identity, purpose and scope

The course "ESG & Sustainability Reporting – CSRD/ESRS Reporting and CSDDD Due Diligence (practical cases)" focuses on the practical application of emerging sustainability reporting and due diligence standards set by recent European regulations. Through concrete cases, participants learn how to structure an ESG report integrating the requirements of the CSRD Directive, ESRS Regulations, and the new CSDDD Directive dealing with due diligence in value chains. The program covers the double materiality principles, value-chain disclosures, and operational approaches for data collection, measurement, and reporting, including preparation for assurance and reporting governance. Targeted at professionals in compliance, sustainability reporting, internal control, and supply chain management, the course provides tools to develop ESG reports aligned with the latest European and international standards. Complex practical cases from sectors such as construction, industry, and agri-food are analyzed, emphasizing KPIs, data traceability methodologies, and effective gap management and corrective actions.

This extended technical dossier describes the pathway as published in CIWZ Academy on the issue date. It consolidates purpose, references, learning architecture, module contents, assessment system, passing criteria and certificate conditions. It does not replace the official texts of the standards, laws, guidelines or schemes referenced.

2. Normative, regulatory and technical references

CSRD – Directive (EU) 2022/2464 + ESRS – Commission Delegated Regulation (EU) 2023/2772 + CSDDD – Directive (EU) 2024/1760 + GRI Standards + IFRS S1/S2 (ISSB) + double materiality, value-chain disclosures and practical sustainability reporting setup

References are used as the learning and assessment framework within the limits of published content and available sources. For professional application, the official and current versions of the referenced documents always prevail.

3. Learning architecture and assessment system

- minimum tracked time: 60 min
- active final-exam bank: 200 questions
- final exam: 30 questions selected from the bank
- passing threshold: 70%

- Direct access to the final assessment under the published rules for the exam-only pathway.
- Exam assembly from the active course bank and scoring against the published pass threshold.
- Recording of the result and, where applicable, request for the final certificate.

4. Official catalogue technical information

Learning Objectives

- Understand CSRD, ESRS, and CSDDD regulations and their integration into ESG reporting
- Apply double materiality principles and value chain disclosures
- Manage data collection, traceability (audit trail), and reporting governance
- Define and interpret KPIs/metrics for specific sectors
- Prepare documentation for assurance and due diligence

Acquired Skills

- Ability to draft sustainability reports compliant with CSRD/ESRS
- Methodological management of evidence and audit readiness
- Analyze practical sector-specific cases with sustainability and due diligence perspective

Target Audience

- CSR, ESG, and compliance professionals
- Reporting and internal control managers
- Consultants and auditors
- Supply chain and compliance managers

Prerequisites

- Basic knowledge of sustainability and ESG reporting
- Familiarity with European ESG regulations

Program

- Introduction to CSRD, ESRS, CSDDD
- Double materiality principles and value chain disclosure
- ESRS KPIs and metrics: definition and calculation
- Data methodology & audit trail
- Reporting governance and roles

- Assurance and due diligence: criteria and techniques
- Practical sector cases and Q&A analysis

Teaching Methodology

- Lectures and theoretical explanations
- Analysis of real practical cases
- Verification questions focused on audit readiness

Assessment Method

- Final quiz with 70% pass required

Duration

- 60 minutes

Certification

- Certificate of attendance issued upon passing the quiz (certification fee: €500)

Expected Outcomes

- Mastery of key CSRD/ESRS and CSDDD standards
- Operational skills in sustainability reporting preparation
- Deep understanding of due diligence and ESG reporting principles and methodologies

7. Assessment system, final exam and passing criteria

- The final assessment consists of 30 questions selected from the active course bank. The platform applies an anti-repetition logic for new attempts when the bank size allows it.
- Final question-bank size detected at generation time: 200 active questions.
- Published passing threshold for the course: 70%.
- Questions are intended to assess not only recall but also interpretation, application, evidence selection, scenario assessment and quality of decision-making, depending on the subject matter.

8. Tracking, learning continuity and session integrity

- Path status, completed modules and recorded time are managed server-side when the course uses the Academy learning mode.
- The platform allows the pathway to resume from the recorded point and retains the results of required checks.
- Assessment sessions may be subject to the integrity and proctoring controls enabled by the platform and described in the applicable usage rules.
- Technical and integrity events support assessment and do not replace professional judgement where human review is required.

9. Certificate, use and limitations

The CIWZ certificate, where provided by the pathway and requested after passing, records the result achieved in the stated CIWZ pathway or assessment. It does not automatically replace personnel certification, professional registration, statutory licence, legal qualification or credentials issued by third-party bodies where such requirements are imposed by the applicable scheme.

10. Commercial and tax conditions

- Price / certificate issuance: 500,00 € VAT excluded.
- UAE VAT is applied to UAE customers according to billing data and the applicable tax rules.
- Any specific commercial terms, agreements or corporate orders override the public price only when formally accepted by Certificato IWZ FZCO.

11. Dossier document control

- Document automatically generated by CIWZ Academy from the course data published at the time of the request.
- Course code: ESG_CSRD_LA
- Document language: EN

- Generation date: 28/11/2026
- For normative and professional application, the current official sources and any applicable procedures/schemes prevail.