TECHNICAL LEARNING AND ASSESSMENT DOSSIER

Sustainability Report Design & Development – Training Course

Price / certificate issuance
150,00 €
VAT excluded

Course code	Minimum duration	Final pass score	Dossier issue
BIL_SOST_LA	90 min	70%	28/11/2026

1. Course identity, purpose and scope

The "Sustainability Report Design & Development" training course provides an in-depth overview of current best practices for preparing sustainability reports aligned with the latest European and international regulatory standards. Participants will gain specific knowledge of the CSRD directive and the new European Sustainability Reporting Standards (ESRS), alongside international frameworks like GRI and IFRS S1/S2. The course covers essential topics including double materiality, defining the reporting scope including value chain and subsidiaries, data collection and quality assurance, as well as selecting and tracking material KPIs. Practical examples and real case studies support understanding of methodologies and internal controls needed to produce transparent, reliable, and compliant sustainability reports. This course is tailored for sustainability professionals, consultants, and controllers aiming to implement or enhance non-financial reporting according to evolving transparency and corporate disclosure requirements.

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 (Delegated Regulation EU 2023/2772) + GRI Standards + IFRS S1/S2 (ISSB) + EU Taxonomy (EU Reg. 2020/852) + double materiality, reporting boundary and value chain, data collection and data quality, KPIs/indicators, internal controls and report structure with practical examples

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: 90 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

Develop expertise in sustainability reporting standards and ESG report design techniques.

Skills Acquired

Understanding of CSRD, ESRS, GRI, IFRS S1/S2; definition of reporting scope and value chains; data management and quality control; KPI selection and definition; implementation of internal controls.

Target Audience

Sustainability professionals, controllers, auditors, consultants, and non-financial reporting managers.

Prerequisites

Basic knowledge of financial statements, sustainability principles, and corporate reporting.

Syllabus

- Regulatory framework and international standards
- Principles of double materiality and scope definition
- Data management and quality assurance
- KPI selection and definition
- Internal controls and assurance readiness
- Report structure and communication
- Practical cases and real examples

Teaching Methodology

Lectures, case studies, guided discussions, and analysis of real-life examples.

Assessment Method

Multiple-choice test with a 70% pass mark.

Duration

90 minutes.

Certification

Completion certificate available for an additional fee.

Expected Outcomes

Ability to design and develop a compliant, reliable sustainability report ready for assurance processes.

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: 150,00 € 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: BIL_SOST_LA
- Document language: EN

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