

## CASE 2

# Non Financial Information, CSR and Ethics in the Digital Era



Co-funded by the  
Erasmus+ Programme  
of the European Union



<b>WORK PLAN</b>	<b>STUDENTS' TASKS</b>
<b>TUESDAY</b>	
14.00 – 14.15	<b>Introduction to CSR and non-financial reporting - Plenary session</b>
14.15 – 14.30	<b>Introduction to TASK 1 – Analysis of Directive 2014/9/EU and its transposition in the European countries - 2 main Meet rooms</b>
14.30 – 15.30	Working on Case 2-Task 1 - <i>Breakout rooms – National groups</i>
15.30 – 16.00	Coffee break
16.00 – 17.00	Working on Case 2-Task 1 – <i>Breakout rooms – National groups</i>
17.00 – 17.30	Students' presentations – <i>2 main Meet rooms</i>
<b>WEDNESDAY</b>	
9.30 – 9.45	<b>Introduction to TASK 2 - Assessment of non-financial statements (NFS) of European companies - 2 main Meet rooms</b>
9.45 – 11.00	Working on Case 2-Task 2 – <i>Breakout rooms – 12 International groups</i>
11.00 – 11.30	Coffee break
11.30 – 12.00	Working on Case 2-Task 2 – <i>Breakout rooms – 12 International groups</i>
12.00 – 13.00	Working on Case 2-Task 2 - <i>Breakout rooms – 6 International groups</i>

## **TASK 1 - Analysis of Directive 2014/95 and its transposition in the European countries**

With the introduction of the Directive 2014/95/EU on the disclosure of non-financial and diversity information the European Union (EU) took an important step towards corporate social responsibility (CSR) and non-financial reporting.

EU Member States were given two years to complete national transpositions of the Directive (to be completed by the end of 2016).

Now the EU is interested in mapping the state of transposition of the Directive by the Member States.

You have been appointed as members of the Expert Group in charge of analysing the transposition of the Directive into the national law of European countries.

*Strasbourg, November 22, 2021*



Dear Students,

The European Union has recently decided to create an Expert Group in charge of:

- examining how Member States are implementing recent EU regulations on non-financial disclosure (Directive 2014/95/EU);
- assessing non-financial statements (NFS) prepared by a sample of major European companies, in order to monitor the effective compliance with the provisions of the Directive.

We are very pleased to announce that you have been appointed as a member of this Expert Group. We are sure that your knowledge and highly qualified competence will provide great support to improve the quality of corporate disclosure and increase the commitment of European companies to non-financial reporting.

You will be given more detailed information about your task after you have confirmed your acceptance of this appointment.

Looking forward to your reply

Best regards.

*For the European Parliament*  
*The President*  
DAVID SASSOLI

*For the Council*  
*The President*  
CHARLES MICHEL



To carry out **Task 1**, the Expert Group will be divided into **national subgroups**.

The tasks of each subgroup are as follows:

- read the Directive 2014/95/EU;
- analyse the transposition of the Directive 2014/95/EU in your country's national law system;
- compare the Directive 2014/95/EU and its transposition in your country's national law using the provided template (see ANNEX 1).



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# Case 2

## Non-Financial Statements

### Task 1 - NFS Country Analyses (Template)

**Instructions:**

Use this template to capture your group's analysis of the Directive 2014/95 and its transposition into country-specific national law.

Delete ALL but your country's worksheet before you get started.

Your task consists of:

- reading the Directive 2014/95 (step 1);
- analysing the transposition of the Directive 2014/95 in your country's legal system (step 2);
- comparing the Directive 2014/95 and the national law using the provided grid (step 3).

Use one/more of the following resources for your research:

- EU website - Directive 2014/95: <https://eur-lex.europa.eu/eli/dir/2014/95/oj>
- EU website - National transposition: <https://eur-lex.europa.eu/legal-content/EN/NIM/?uri=CELEX:32014L0095>
- official publications
- specific countries' government authorities websites

The team members will work together to complete this task as quickly and efficiently as possible. Once your country worksheet is complete, rename the file „TASK 1 - NFD Analysis\_Country Name” and then upload it on the **Google Drive Folder** (you will find the link in the chat). Please inform us (in the chat) when you have concluded your task. Your contribution will be essential in mapping the existing legal provisions about NFS in each European country.

## **TASK 2 - Assessment of non-financial statements (NFS) of European companies**

To carry out Task 2, the Expert Group will be split into **international subgroups** with members from different countries.

Each subgroup has to **assess the non-financial statements prepared by a large European company**, in order to monitor effective compliance with the provisions of the 2014/95 Directive.

### **STEP 1**

- browse the assigned company report to get familiar with its content and format;
- complete the evaluation grid by assigning a score to each item;

### **STEP 2**

- pairs of teams that analysed the same NFS in the Step 1 will merge into one team;
- each new team has to compare their assessments made in step 1;
- agree on the final score to be awarded to the NFS;
- explain the reasons for their evaluation;
- explain what about the NFS they liked best and least.

A ranking of NFS will be formed on the basis of your ratings.

## STEP 1

GROUP 1	GROUP 2
- Team A: NFS 1	- Team G: NFS 1
- Team B: NFS 2	- Team H: NFS 2
- Team C: NFS 3	- Team I: NFS 3
- Team D: NFS 4	- Team L: NFS 4
- Team E: NFS 5	- Team M: NFS 5
- Team F: NFS 6	- Team N: NFS 6

- browse the assigned NFS to get familiar with its content and format;
- complete the evaluation grid by assigning a score to each item;



## STEP 2

- Team A + G: NFS 1
- Team B + H: NFS 2
- Team C + I: NFS 3
- Team D + L: NFS 4
- Team E + M: NFS 5
- Team F + N: NFS 6

- pairs of teams that analysed the same NFS in the Step 1 will merge into one team;
- each new team has to compare the two assessments made in Step 1;
- agree on the final score to be awarded to the NFS;
- explain the reasons for their evaluation;
- explain what about the NFS they liked best and least.

