CASE 1

Non Financial Information, CSR and Ethics in the Digital Era IO 3.4

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

WORK PLAN	STUDENTS' TASKS
MONDAY	
11.15 – 11.45	**Introduction to CSR and non-financial reporting** - *Plenary session*
11.45 – 12.00	**Introduction to TASK 1 – Analysis of Directive 2014/9/EU and its transposition in the European countries –** *Plenary session*
12.00 – 13.00	Working on Case 1 - Task 1 - *National groups* (7+7 groups)
13.00 – 14.00	Lunch break
14.00 – 14.30	Working on Case 1 - Task 1 – *National groups* (7+7 groups)
14.30 – 15.30	Students' presentations – *Plenary session (14 groups)*
15.30 – 16.00	**Introduction to TASK 2 - Assessment of non-financial statements (NFS) of European companies -** *2 main rooms*
TUESDAY	
9.00 – 11.00	Working on Case 1-Task 2-Step 1 – *2 rooms* – (16 *International teams, 8 teams in each room)*
11.00 – 11.15	Coffee break
11.15 – 11.45	Working on Case 1-Task 2-Step 2 – *2 rooms* – (8 *International teams, 4 teams in each room)*
11.45 – 13.00	Working on Case 1-Task 2-Step 2 - *2 rooms* – (8 itz teams, 4 *per room)*

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, July 11, 2022

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 Commission
The President
URSULA VON DER LEYEN

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).

Intellectual Output 3.4
Non-Financial Directive transposition
Task 1 - NFD Country Analysis (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

https://drive.google.com/drive/folders/19JpYoGGQNZ8Uhb4S79WkyN5I8vC79CO5

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STEP 1

GROUP 1	GROUP 2
Team A1: ACCIONA	Team A2: ACCIONA
Team B1: BAYER	Team B2: BAYER
Team C1: ENI	Team C2: ENI
Team D1: OMV PETRUM	Team D2: OMV PETRUM

In this step each team has to:

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

STAMP ONLINE

acciona

BAYER

eni

PETROM

Erasmus+

How do companies communicate their value?

ES SPAIN (ACCIONA) Integrated Report; https://www.acciona.com/shareholders-investors/financial-information/integrated-annual-report/?_adin=02021864894IT

DE Germany (BAYER) Sustainability Report; https://www.bayer.com/en/sustainability/sustainability-reports

IT ITALY (ENI) Annual Report ; https://www.eni.com/assets/documents/eng/reports/2021/Annual-Report-2021.pdf

RO ROMANIA (OMV PETROM) Sustainability Report; https://www.omvpetrom.com/en/sustainability/sustainability-reporting

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Task 2 - Non-Financial Statement Assessment & Non Financial Disclosure Evaluation (Template)

https://drive.google.com/drive/folders/19JpYoGGQNZ8Uhb4S79WkyN5I8vC79CO5

STEP 2

- Team A1 + A2 Team B1 + B2 - Team C1 + C2 - Team D1 + D2	- ACCIONA - BAYER - ENI - OVM PETRM

In this step:

- pairs of teams that analysed the same NFS in the Step 1 will merge into one team;
- each new team must compare the two assessments made in Step 1;
- Team's members must 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 NFSs will result from your ratings, to be discussed in each room by the teams