

**CONTEXT**

Following the adoption of the **Corporate Sustainability Reporting Directive (CSRD)** and the **European Sustainability Reporting Standards (ESRS)**, companies are now required to report about their sustainability performance and impacts in a more holistic way, including information on their business model, policies, actions, metrics and targets, as well as how stakeholders are engaged.

Furthermore, the **Corporate Sustainability Due Diligence Directive (CS3D)** has become a reality for Multinational Corporations, as on 24<sup>th</sup> May 2024 the Council of the European Union approved the political agreement, completing the adoption process. The directive establishes a comprehensive framework of obligations aiming to promote sustainable and responsible corporate behaviour, compelling businesses to actively mitigate adverse human rights and environmental risks not only within their own operations but also throughout their value chains. As CS3D entered into force in July, Member States now have two years to transpose it into national law; the rules will start to apply with a gradual phase-in between 2027 and 2029, depending on headcount and turnover.

**ABOUT THE EVENTS**

Embark on this journey of changing legislation with CSR Europe’s double Atelier event: **ESRS Compliant Reporting: Stakeholder Engagement For Materiality Assessment And Due Diligence** and **Building Business Resilience: Prevention, Remediation & Grievance**. The series will bring together companies, expert organisations and policymakers to discuss current challenges, approaches, and practices for more impactful and effective actions.

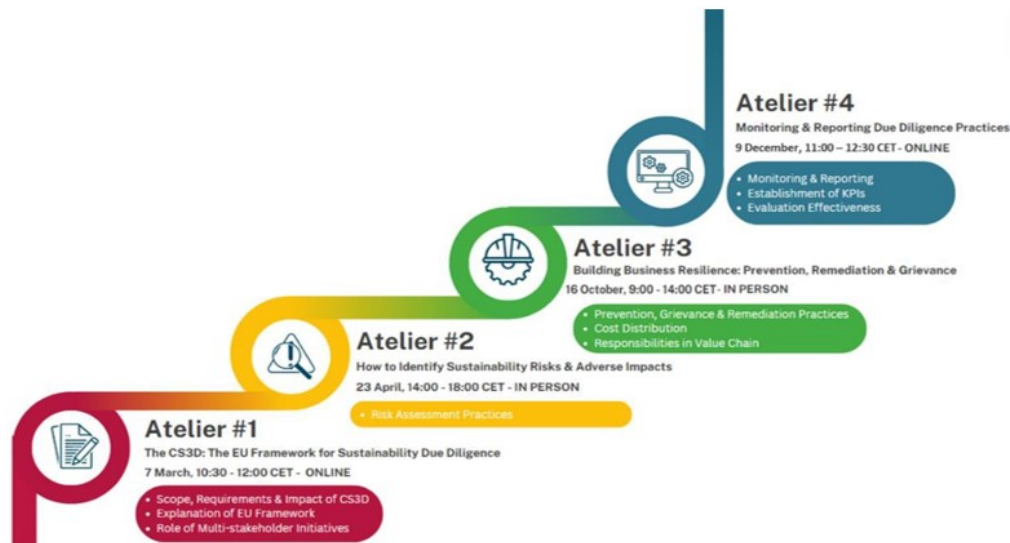
On the first day, the Markets Atelier will focus on **stakeholder engagement**, both for materiality purposes of CSRD and for due diligence, in line with the requirements and expectations of the new EU legislation. Since we believe it is imperative to shed light on the coherence between these two sustainability frameworks, the Atelier aims to support our members to better grasp the connections between the shared requirements in the CSRD and the CS3D, enhance a solid strategy, and potentially overcome the compliance baseline to create impactful sustainability strategies.

**REPORTING ON SOCIAL PERFORMANCE 2024 ATELIER SERIES**



On the second day, the Materials Atelier will delve into concrete practices for **risk mitigation and impact remediation**, which form the third and fourth steps identified by the EU Due Diligence framework. CSR Europe will convene business and civil society representatives as well as EU policymakers to provide key insights and discuss the measures and solutions for companies to **draw and execute mitigation and remediation action plans, and to shape the grievance mechanism for effective restorations of complaints rights**.

### DUE DILIGENCE IN ACTION ATELIER SERIES 2024



Since both ateliers will cover two sides of the same coin, one focusing more on stakeholder engagement practices and the other addressing risk mitigation and impact remediation, both are inherently connected to the new EU Due Diligence Directive. **We thus strongly recommend our members to attend both sessions. This will enable them to have a holistic approach to the topics and exchange on the main challenges and processes required for their implementation.**

#### WHO SHOULD ATTEND:

- Sustainability Managers
- Reporting Officers
- Public Affairs Officers
- Risk & Audit Officers
- Supply Chain & Human Rights Analysts/Specialists
- Procurement officers

Due to the limited capacity of the venue, only 35 participants can attend each event. Registration alone does not ensure attendance; kindly await the receipt of a confirmation email before booking your travel arrangements. To ensure broad participation among our members and equitable representation, we kindly request that only one individual per company join the event.

**REPORTING ON SOCIAL PERFORMANCE ATELIER**

**“ESRS Compliant Reporting: Stakeholder Engagement for Materiality Assessment & Due Diligence”**

Tuesday 15 October, from 14:00 to 18:00 CET

TIME (CET)	SESSION	SPEAKERS
14:00 – 14:30	Registration & welcoming coffee	
14:30 – 14:40	Introduction	CSR Europe
14:40 – 15:00	Stakeholder Engagement, materiality assessment and due diligence <i>The requirements of the European Sustainability Reporting Standards (ESRS)</i>	Representative of EFRAG (TBC)
15:00 – 15:20	The CSRD and CS3D explained <i>A coherent approach to sustainability Due diligence and reporting</i>	Representative of the World Benchmarking Alliance (TBC)
15:20 – 15:30	Q&A	
15:30 – 16:00	Exercise with participants <i>What is the ideal situation for stakeholder engagement for materiality assessment and due diligence? Where are you in the process of reaching the ideal situation, and how can you bridge the gaps?</i>	All attendees
16:00 – 16:15	Networking break	
16:15 – 16:45	Stakeholder Engagement Beyond Materiality Assessment <i>Best practices sharing</i>	Representative of L’Oréal (TBC) Representative of Yara International (TBC)
16:45 – 17:15	Collaborative approaches to stakeholder engagement – sector approaches <i>The automotive sector + Open Discussion with participants</i>	Representative of Drive+ (TBC)
17:15 – 17:30	Closing remarks	CSR Europe
17:30 – 18:00	Networking apéro	

**CONTACT:**

Morris Massarutto

Project Manager, Markets & EU

[mm@csreurope.org](mailto:mm@csreurope.org)

**DUE DILIGENCE IN ACTION ATELIER**

***“Building Business Resilience: Prevention, Remediation & Grievance”***

*Wednesday 16 October, from 9:00 to 14:00 CET*

<b>TIME (CEST)</b>	<b>SESSION</b>	<b>SPEAKERS</b>
9:15-9:30	<b>Arrival of Participants</b>	
9:30-9:45	<b>Welcome &amp; Introduction</b>	<b>CSR Europe</b>
9:45-10:10	<b>Legislative expectations for risk mitigation and impact remediation</b> <i>Explaining the legal requirements of the CS3D in terms of companies’ actions for mitigation restoration</i> <b>Q&amp;A</b>	Dan Dionisie, <i>Head of Unit, DG JUSTICE, European Commission</i>
10:10-10:40	<b>How to deliver on remediation: solutions for risk mitigation and impact remediation</b> <i>Providing an overview on tool, solutions and needed governance framework for companies to execute effective mitigation and remediation, including stakeholder engagement for on-the-ground operability of remediation</i>	Representative from business  Representative from civil society
10:40-11:40	<b>Group exercise on how to build a remediation plan:</b> <i>Group discussion on two case studies</i>	<b>CSR Europe</b>
11:40-12:00	<b>Coffee break</b>	
12:00-12:30	<b>Building an effective Grievance Mechanism</b> <i>Overview on the CS3D requirements for grievance management</i> <i>Company’s best practice</i>	<b>CSR Europe</b>  Representative from business
12:30-12:45	<b>Closing remarks &amp; Next steps</b>	<b>CSR Europe</b>
12:45-14:00	<b>Networking Lunch</b>	

**CONTACT:**

Matilde Emma Bettella - [me@csreurope.org](mailto:me@csreurope.org) Filippo

Spiezia – [fs@csreurope.org](mailto:fs@csreurope.org)

Lorena Sorrentino – [ls@csreurope.org](mailto:ls@csreurope.org)