

A large, dark green graphic on the left side of the page, featuring a white play button icon and the text "Materiality Assessment Practitioner Training Course Lay the Foundation for Sustainability Strategy & Reporting".

Materiality Assessment Practitioner Training Course

Lay the Foundation for
Sustainability Strategy
& Reporting



Materiality Assessment Practitioner Training Course

A materiality assessment, crucial under the Corporate Sustainability Reporting Directive (CSRD), helps organizations determine material sustainability impacts, risks and opportunities critical to their business and stakeholders. It is therefore an essential first step in defining a corporate sustainability strategy and identifying the scope of sustainability reporting. The CSRD mandates a double materiality approach, which requires consideration of both financial and impact materiality making the assessment more challenging for organizations. As double materiality is the highest standard for assessing materiality, it is the focus of our training course. However, participants can tailor their focus to either financial or impact materiality alone, depending on their company's specific reporting framework, such as SASB. In our training course, participants not only learn the fundamentals of materiality assessment, including types of materiality and application process, but also apply their knowledge through hands-on exercises and a practical case study.

Target Group

- ▶ Individuals engaged in sustainability reporting across diverse corporate functions including sustainability management, general management, HR, auditing, and controlling, familiar with ESRS, GRI, and/or SASB standards.
- ▶ Sustainability managers and other key personnel responsible for defining and implementing the company's sustainability strategy.

Regulatory Framework

The **Corporate Sustainability Reporting Directive (CSRD)** is an EU directive that aims to enhance and standardize the sustainability reporting requirements for organizations. It expands on the previous Non-Financial Reporting Directive (NFRD) by broadening the scope

of companies required to report through a staggered approach, increasing the detail and rigor of the reports and requiring assurance on the reported information. The CSRD mandates that organizations disclose information on their environmental impact, social practices and governance matters to provide stakeholders with a comprehensive view of their sustainability performance. This initiative is part of the EU's broader strategy to integrate sustainable finance into its financial system and increase transparency in corporate behavior.

The **Global Reporting Initiative (GRI)** Standards provide a framework for organizations to transparently report their environmental, social, and governance (ESG) impacts and performance. GRI was the first international standard for voluntary sustainability reporting and is widely adopted around the globe.

The **Sustainability Accounting Standards Board (SASB)** developed sector-specific standards for voluntary sustainability reporting, targeted to investors and other financial stakeholder. These standards helps companies in disclosing their financially relevant information, emphasizing the need to assess financial materiality.



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Learning Units

The training follows a blended learning approach. This involves a self-guided e-learning course on materiality assessment providing all required knowledge, followed by a virtual classroom session for practical, in-depth exploration. The successful completion of the knowledge test (exam) is a pre-requisite to further practice stakeholder analysis and materiality assessment with an experienced trainer in the live session.

E-Learning

1. It's all about Materiality
2. Engagement of Stakeholders to Support the Materiality Assessment
3. Materiality Assessment Process
4. Closing
5. Exam

Virtual Classroom

1. Recap on Stakeholder Analysis and Materiality Assessment
2. Case Study: Stakeholder Analysis
3. Deep Dive
4. Case Study: Materiality Assessment
5. Closing

Learning Objectives

- ▶ Understand the significance and scope of materiality assessment in enhancing a company's sustainability and strategic reporting.
- ▶ Differentiate between financial materiality, impact materiality and double materiality, identifying their key aspects and providing examples.
- ▶ Clarify the role and importance of stakeholders in the materiality assessment process.
- ▶ Perform a detailed stakeholder analysis and develop strategies for stakeholder engagement.
- ▶ Conduct a materiality assessment tailored to CSRD/ESRS requirements, with a focus on double materiality.
- ▶ Explain the differences in assessing impact and financial materiality, including the consideration of impacts, risks and opportunities.
- ▶ Independently construct and analyze a materiality matrix.



Training Course **Details**

- ▶ **Delivery format:** e-learning and virtual classroom
- ▶ **Duration:** 1 day (120 min e-learning and 6 teaching units virtual classroom)
- ▶ **Entry requirements:** none/no special requirements
- ▶ **Examination procedure:** Exam
- ▶ **Completion:** DEKRA certificate after successful exam completion and participation in the virtual classroom
- ▶ **Technical requirements:**
 - A powerful internet connection (at least 1 Mbit/s), an up-to-date operating system and browser
 - Google Chrome is required for our live online training sessions
 - JavaScript must be activated
 - Microphone and speakers (headset) as well as a webcam

Why **DEKRA**?

- ▶ In our training course we offer you firsthand information from consultants supporting organizations with sustainability disclosure and reporting according to CSRD and ESRS, SASB, GRI and others to define their sustainability strategy.
- ▶ We provide the expertise and experience you need to adopt the materiality assessment process effectively.
- ▶ Our global network of sustainability experts is always up to date with the latest developments in local and international sustainability regulations.

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A photograph showing two men in a meeting. One man is in the foreground, partially visible, looking towards the other man. The second man is in the background, looking at a laptop screen. They are in an office setting with greenery visible in the background.

DEKRA Sustainability Advisory & Training

Supporting your efforts to ensure a safe workplace, a healthy workforce and environmentally sustainable operations, our training and advisory services help you to develop, implement and maintain effective management and reporting strategies. Experts in modern teaching techniques pick the best fitting learning approach to provide the knowledge you need to successfully integrate efficient procedures. Consultants with years of experience are on hand to guide you when targeting your unique corporate sustainability and carbon footprint goals by using appropriate digital tools and databases.

www.dekra.com

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