ESG and sustainability reporting

Sustainability Reporting: CSRD, ESRS and VSME

Two days to understand what the CSRD, the ESRS and the voluntary VSME standard mean for a Moroccan company that sells in Europe, and to produce a sustainability report your customers can actually use. The texts are read in their post-Omnibus version; the workshop builds your company's double materiality matrix and indicator list from your own data and the questionnaires you have already received.

Duration : 2 days

Objectives

1. Explain who remains subject to the CSRD after Directive (EU) 2026/470 and why suppliers outside the Union still receive requests
2. Distinguish the simplified ESRS, applicable to financial years starting on or after 1 January 2027, from the voluntary VSME standard designed for SMEs
3. Apply the double materiality approach: impacts, risks and opportunities, thresholds, justification of choices
4. Identify the data points to produce and their source in the company
5. Build your company's materiality matrix, indicator list and report outline

Programme

Day 1 — morning

• Why your European customers are asking: their own report, their value chain, their supplier questionnaires

• CSRD Directive (EU) 2022/2464, the 2025 "stop-the-clock" postponement and Omnibus Directive (EU) 2026/470: who remains in scope, above 1,000 employees and EUR 450 M net turnover

• ESRS: cross-cutting and topical standards, simplified version adopted by Delegated Regulation (EU) 2026/1563

• Financial years 2026 and 2027: choice between the 2023 ESRS and the simplified ESRS for 2026, simplified ESRS from 2027

Day 1 — afternoon

• Voluntary VSME standard of Delegated Regulation (EU) 2026/1560: disclosures B1 to B11 of the basic module, C1 to C9 of the comprehensive module

• The "value chain cap": what a large customer may ask of a company with at most 1,000 employees, from financial years starting in 2027

• Choosing your framework: VSME, ESRS or case-by-case answers to customer questionnaires

• Exercise: sort the ESG requests your company has received by the text they invoke

Day 2 — morning

• Double materiality: impact materiality, financial materiality, time horizons, value chain

• Method: topic list, stakeholder consultation, scoring, thresholds, traceability of trade-offs

• Data points: from the material topic to the indicator, its source and its owner

• Climate transition plan: targets, levers, resources, consistency with published figures

Day 2 — afternoon (workshop)

• Workshop: your company's double materiality matrix

• Workshop: priority indicators, sources, owners and collection calendar

• Sustainability report outline and organisation of the evidence file

• Knowledge test and presentation of the work to management

Teaching methods

• Guided reading of the European texts in their current version, with the dates that apply to you
• Exercises on the ESG questionnaires actually received from your customers
• ESG maturity diagnostic by Qualtivate survey before the session
• Bilingual French / English materials, as customer requests are often written in English
• Mid-course quiz and final test

Assessment and documents

Mid-course quiz and knowledge test at the end of the session, follow-up evaluation at D+1. Each participant receives a numbered training certificate, verifiable online; the company receives the training report, the materiality matrix and the indicator list produced in the workshop.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

The double materiality method is covered step by step in the one-day course "Double Materiality and Climate Transition Plan". Collecting and checking the figures is the subject of "ESG Indicators: Data Collection, Quality and Reliability".

Practical information

Duration	2 days
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

Is a Moroccan company subject to the CSRD?
Directly, rarely. Since Omnibus Directive (EU) 2026/470, only the largest groups remain in scope; for a third-country group, the criterion is the activity carried out in the Union and the size of its European subsidiary or branch. A Moroccan company is mainly concerned as a supplier: its customers that are in scope ask it for data for their own report.

What is the difference between the ESRS and the VSME?
The ESRS are the standards that companies subject to the CSRD must apply. The VSME is a voluntary standard designed for SMEs and set by Delegated Regulation (EU) 2026/1560. It gives an SME a recognised format to answer its customers, and the same regulation sets the cap on what a large customer may require from a company with at most 1,000 employees.

Do we need to bring data?
Yes, as much as possible: energy consumption, headcount, accidents, waste, and the ESG questionnaires received. We send you a list before the session. The second-day workshop starts from these items; where some are missing, the indicator list shows where to find them.

Can the course be delivered in English?
Yes. It is offered in French, in English or alternating both, with bilingual materials. This is useful when your customers' questionnaires and the reference texts you use are in English.

Can this course be funded?
It can be included in your training plan under the OFPPT special training contracts (CSF), according to the rules in force. We prepare the file with you; eligibility depends on your situation.