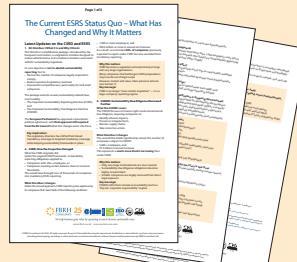


Missed the ESRS live session?

The handouts reflect what was covered, but full access to the FBRH Learning Hub—and the practical context behind them—comes with joining the next ESRS session



This handout revisits **the purpose of sustainability reporting**—why we do it in the first place—showing how ESRS-aligned, value-chain-based double materiality supports better decision-making, resilience, stakeholder trust, and long-term value creation for organisations, society, and the environment.



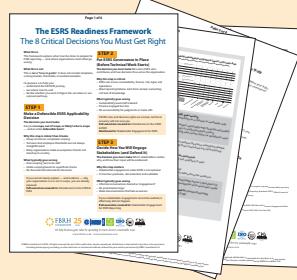
This handout clarifies **the current ESRS status quo**, explaining what has changed, what has not, and why it still matters. It offers a grounded reflection on regulatory shifts, assurance expectations, and why maintaining ESRS capability remains strategically important—even amid uncertainty.



This handout shares a **real, risk-aware case study of ESRS preparation at Arion Bank**, illustrating how organisations can start early, build on existing GRI processes, engage assurance providers, and progress pragmatically toward ESRS-aligned reporting without waiting for perfect regulatory certainty.



This handout explains **what assurance teams consistently look for under ESRS**—process logic, governance in practice, documentation discipline, and decision trails—highlighting why assurance readiness is structural, not optional, and why it must be built in early rather than added at the end.



This handout sets out the **ESRS Readiness Framework**, **highlighting the eight critical decisions** organisations must get right—from scope and governance to materiality, assurance readiness, and digital reporting—showing where risk typically arises and why a structured, end-to-end approach is essential.



This handout highlights the GRI Certified ESRS course pathway, showing how professionals build ESRS capability through expert-led, step-by-step training focused on **robust processes rather than shifting regulatory detail**—supporting practical execution, assurance readiness, and ESRS reporting that goes beyond compliance to create long-term value.

Join the next session here: <https://fbrh.co.uk/product/free-esrs-preparation-session/>

All our courses are built around a **practical Plan of Action methodology**. Each step of the learning journey is directly linked to **over 140 pages of detailed handouts and templates**, so participants always know what to do, when to do it, and how each activity fits into the overall ESRS reporting process.

At the core of this approach is a **value-chain-based double materiality methodology**, enabling organisations to identify real value and competitive advantage by clearly mapping significant impacts, risks, and opportunities across the value chain.

We begin every programme by stepping back from regulation and starting with a **group exercise on the value of sustainability reporting**. This helps participants move beyond compliance and think critically about how reporting can create organisation-specific value—for the business, for stakeholders, and ultimately for the planet.

The result is a **customised, purpose-driven approach** that empowers decision-makers to make the right choices at every stage of the value chain, delivering competitive advantage, business value, and positive outcomes for stakeholders and the planet—while standing up to both internal and external scrutiny.



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