



RÉPUBLIQUE
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12^e États Généraux de la Recherche Comptable

December, 1st 2023
Pierre Mendès-France conference center
139, rue de Bercy
Paris

anc.gouv.fr

Sustainability reporting: Development, challenges and standardization

With the support of:



Agenda

9h00 – 9h15 – Introduction

Introduction of **Bruno Le Maire**, Minister of the Economy, Finance and Industrial and Digital Sovereignty (TBC)

9h15 – 9h45 – Where does international standardisation stand?

Emmanuel Faber (Chairman of ISSB (TBC)): prospects for the adoption of IFRS S1 and S2 by companies and jurisdictions, and upcoming ISSB projects.

Linda Mezon-Hutter (Vice-Chairwoman of IASB): how to account for climate risks in the financial statements and prospects for changes to IAS 36 (impairment of assets) and IAS 37 (provisions and contingent liabilities)

9h45 – 10h15 – Where does European standardisation stand?

Patrick de Cambourg (Chairman of SRB - EFRAG): planning of forthcoming work and consultations (SMEs standards, sector specific standards, third-country standards, support for preparers via application guidance and Q&A)

Wolf Klinz (Chairman of FRB - EFRAG): reflections on the connectivity between financial reporting and sustainable reporting

10h15 – 10h30 – Standards and sustainability reporting in Japan

Yasunobu Kawanishi (Chairman of ASBJ and SSBJ): Creation of the Sustainability Standards Board of Japan

10h30 – 11h – Coffee break

11h – 11h40 – Convergence of the sustainability reporting

Academic presentation: **Hervé Stolowy** and **Luc Paugam** will present an essay entitled « Sustainability reporting: is convergence possible? » (Accounting in Europe, 2023) in which they identify four factors that prevent the convergence of the sustainable reporting in the short term.

Discussion: **Eric Duvaud (Technical Director of the sustainability reporting of ANC)**

11h40 – 12h40 – Operationalisation of the sustainability reporting

Practices and experience feedbacks: **Eric Mugnier** and his team from EY

Panel discussion: **CNOEC (Hubert Tondeur)**, **MEDEF (Karine Merle)**, **NGO (Camille Putois)**

Conclusion: **Yves Perrier (Chairman of the Institut de la Finance Durable)**

12h40 – 13h45 – Lunch break

13h45 – 14h – The role of ANC in implementing sustainability reporting

Robert Ophèle (Chairman of ANC)

14h – 14h40 – Integration of the climate issues in the financial statements

*Academic presentation: **Isabelle Martinez** will present the findings of a study, co-realized with her co-author **Walid Ben Amar**, regarding the integration of climate issues in the financial statements from 2019 to 2021 of 199 European companies of Stoxx Europe 600 index from 17 countries and 6 climate exposed sectors.*

*Discussion: **Martine Léonard (Chairwoman of SFAF)***

14h40 – 15h20 – Connectivity between financial and sustainability statements

*Academic presentation: **Sophie Giordano-Spring** and **Bastien David** will present the findings of an article entitled “Connectivity between financial and non-financial reporting: An exploration through climate accounting” (*Comptabilité, Contrôle Audit*, 2022) on the study of the connectivity of information published by 49 companies in the CAC40 ESG index in 2019*

*Discussion: **Marie Seiller (Executive Director of Corporate Accounting on AMF)***

15h25 – 16h25 – Interaction between regulation and financial supervision

*Roundtable: **Verena Ross (Chairwoman of ESMA)**, **José-Manuel Campa (Chairman of EBA)**, **Marie-Anne Barbat-Layani (Chairwoman of AMF)**, **François Haas (Financial stability - ACPR)**, **General Direction of the Treasury***

16h25 – 16h45 – The role of the external auditor

Florence Peybernes (Chairwoman of H3C)

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Par webinaire

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