

Empirical Research in Sustainability Reporting

Schedule 24th January 2025

Time	Topic	Presenter
10:00 – 10:15	Introduction	Prof. Dr. Katharina Hombach
10:15 – 10:40	Materiality Process	Andrej Wittenberger
10:40 – 10:55	<i>Open Discussion</i>	
11:00 – 11:25	Disclosure Requirements of ESRS Early AuditAdopters	Ji Jia Xin
11:25 – 11:40	<i>Open Discussion</i>	
11:45 – 12:10	Estimates vs. Actual measu- rements	Wassilios Efstathiou
12:10 – 12:25	<i>Open Discussion</i>	
LUNCH BREAK until 13:30		
13:30 – 13:55	Audit	Patrick Waadt
13:55 – 14:10	<i>Open Discussion</i>	
14:15 – 14:40	ESRS E1 – Transparency changes	Sardor Khusanov
14:40 – 14:55	<i>Open Discussion</i>	
14:55 – 15:15	<i>short BREAK</i>	

Prof. Dr. Katharina Hombach

15:15 – 15:40	ESRS S1 – Transparency changes	Matteo Stefani
15:40 – 15:55	<i>Open Discussion</i>	
16:00 – 16:25	Early ESRS Adoption and ESG Ratings	Daniel Hamburger
16:25 – 16:40	<i>Open Discussion</i>	
16:40 – 17:00	Wrap-up	Prof. Dr. Katharina Hombach