

CSRD Clinic

A peer learning program for sustainability
leaders and practitioners

APRIL-JUNE 2026

A PROGRAMME BY

Shift

The **CSRD Clinic enables future-proof social reporting that supports strategic resilience amid regulatory uncertainty**

- The Shift CSRD clinic looks beyond annual disclosures, helping companies to future-proof reporting by understanding the connections to due diligence frameworks, business strategy, financial risk and the use of high-quality indicators of effectiveness
- We provide expert insights from our advisory work with global companies and direct involvement in shaping EU and international standards
- Through pre-competitive peer learning, we enable participants to leverage a single underlying methodology to meet reporting compliance needs, prepare for due diligence obligations such as the CSDDD, and achieve better human rights outcomes.

Join our small peer cohort to future-proof your approach and turn reporting into a lever for real impact.





PROGRAM DESIGN

- ⚙️ **Curated, high-value topics**: selected for their relevance to sustainability, human rights and reporting leaders and practitioners.
- ⚙️ **Structured and manageable**: five interactive sessions over three months, designed to fit practitioners' workloads and priorities.
- ⚙️ **Guided by experienced Shift facilitators**: combining deep expertise with practice-oriented discussion.
- ⚙️ **Collaborative learning environment**: share challenges, solutions, and experiences with peers under the Chatham House Rule.
- ⚙️ **Tailored 1:1 support**: up to four hours of follow-up support to answer questions arising as participants implement what they learn during the sessions.



WHAT YOU'LL GAIN

- 🎯 **Connect reporting with practice**: align ESRS compliance with risk-based human rights due diligence.
- 🎯 **Clearer boundaries and priorities**: understand what matters most, what can wait, and what can be started and improved over time based on company-specific context and stakeholder expectations.
- 🎯 **Stronger internal alignment**: bridge sustainability, human rights, reporting, legal, finance, and audit perspectives.
- 🎯 **Future-proof approaches to reporting and due diligence**: respond confidently to evolving ESRS and CSDDD expectations.
- 🎯 **Actionable outcomes**: develop and implement a holistic, effective approach to social reporting.

What past participants say about the CSRD Clinic

“ **The peer-learning component of the clinic was my favorite part:** it was enlightening to hear from other companies on how they’ve approached their double materiality assessments, the governance of material impacts, and openly sharing challenges to implementation. We rarely get opportunities like this, but that’s what’s needed to move the needle on human rights issues.

Leontine Schijf, Sustainability Reporting Manager, L'Oréal ”

“ **When there is no off-the-shelf blueprint, the value of peer-to-peer learning opportunities such as the CSRD clinic cannot be overstated.** The Shift team provided a steady hand and guided us participants step-by-step through the CSRD and the ESRS standards, and we had ample opportunity to share our own challenges and success stories. I especially appreciate the Shift team’s ability to connect the dots between the CSRD/ESRS and the human rights principles and conventions on which they are built – which is critical to make the transformation about something much more important than just reporting.

Eric Lindholm, Head of ESG & Sustainability Reporting, Ericsson ”



The Challenge

GATHERED FROM OUR EXTENSIVE EXPERIENCE WITH COMPANIES

SUSTAINABILITY TEAMS FACE A COMPLEX AND EVOLVING REPORTING LANDSCAPE

The EU's Omnibus Simplification Proposal and the revised ESRS are reshaping the sustainability reporting landscape, introducing new challenges for companies as they move from interpretation to implementation:

- **Fragmented responsibilities:** Functions that once operated in silos — sustainability, reporting, legal, audit, and finance — must now coordinate closely to meet requirements that cut across the organization.
- **Regulatory uncertainty:** Differing interpretations of the revised ESRS and due diligence obligations under the CSDDD risk creating a minimum compliance mindset rather than strategic, resilient, and resource-efficient practices.
- **Incomplete external advice:** Some service providers experienced in compliance and financial materiality miss the significance of ESRS (and CSDDD) concepts that are rooted in the UN Guiding Principles and other international standards.
- **Pressure on resources and impact:** Compliance demands compete with time and resources needed to deliver meaningful outcomes for people and the environment.

Result: Without proper guidance, companies risk false confidence in box-tick reporting, wasted resources on duplicate work, and missed opportunities to turn reporting into a lever for meaningful change.



Program Details

WHAT OUR WORK WITH YOU WILL LOOK LIKE

SHIFT OFFERS EXPERT TRAINING SUPPORTED BY PEER LEARNING EXCHANGE TO TURN REGULATORY COMPLEXITY INTO STRATEGIC ADVANTAGE

The CSRD Clinic will consist of bi-weekly, interactive training sessions carefully prepared and facilitated by Shift. Each 90-minute thematic session generally follows a **three-part structure**:

- **Framing the topic:** Shift sets the context with key information, practical insights and materials, and discussion prompts—covering relevant ESRS requirements, implementation dilemmas, human rights due diligence, prevailing interpretations, and insights from standard-setting bodies such as EFRAG and the European Commission.
- **Group discussion:** Participants explore the topic in facilitated peer break-out groups to share experiences and surface questions, followed by a plenary discussion that draws on the collective experience of the group.
- **Key takeaways:** Shift synthesizes key insights, areas of consensus, and remaining open questions, ensuring participants leave with clear, practical insights and materials they can apply in practice.

Tailored support by Shift: Up to four hours of follow-up support are available to help participants address questions and challenges that arise as they apply session insights in practice.



Program Details

WHAT OUR WORK WITH YOU WILL LOOK LIKE

MORE INFORMATION

- **Timeline:** April to June 2026, with a final bonus session in September 2026.
- **Sessions:** Five thematic group clinics, 90 minutes each, held bi-weekly. A sixth bonus session, scheduled for the week of 7 September, will allow participants to reconnect, reflect, and look ahead.
- **Participants:** Approximately 10 companies, allowing each company to include one to three participants per session and up to five in total across functions. Ideally, one participant attends all sessions, while the other(s) can rotate depending on the topic. Key colleagues from **sustainability, human rights, legal, finance, procurement, audit, compliance, or other relevant business units** are encouraged to join.
- **Confidential and Open Exchange:** Sessions will follow the **Chatham House Rule**, enabling participants to share experiences and insights freely. Information may be used externally, but the identity or affiliation of speakers and participants remains confidential.
- **Flexible Format:** Shift will remain responsive to participants' needs. Topics and session sequences may be adapted during the program in consultation with participating companies.

Program Fee includes participation by one to three sustainability leaders/practitioners per session and up to five in total across functions, access to peers and Shift experts, and up to four hours of follow-up support. Contact us for details.

Tentative Schedule and Topics

WILL BE ADAPTED TO PARTICIPANTS' FEEDBACK AND NEEDS

Clinic #1 will focus on key concepts in the **CSRD and ESRS**, recent changes to these standards, and how EU sustainability reporting rules relate to mandatory due diligence under the **CSDDD**.

Clinic #2 will focus on the foundations of the **double materiality assessment (DMA)**, how those align with **due diligence**, and the more complex facets of the DMA process, such as **setting thresholds** and **stakeholder engagement**.

Clinic #3 will examine how companies **translate DMA findings into action**, making **steady and credible progress** even where time and resources are limited.

Clinic #4 will focus on how to set **metrics** and **targets** that align incentives with **resilient practices, better outcomes for stakeholders and reduced business risk**.

Clinic #5 will explore how companies can embed reporting and action on social topics into business **strategy**, better understand **business models** and related impacts, and leverage **internal audit** and **assurance** to evaluate their effectiveness.

Summer break

w/c 13 April 2026

w/c 27 April 2026

w/c 11 May 2026

w/c 25 May 2026

w/c 8 June 2026

w/c 15 June 2026

w/c 7 September 2026

1st clinic: the overview
Key Regulatory Updates and Practical Implications

2nd clinic: assessing DMA: Core Principles and Links to Due Diligence

3rd clinic: taking action
From Insight to Action: Delivering Credible Progress

4th clinic: tracking performance
Aiming for Better Outcomes for People and Reduced Business Risk

5th clinic: high level strategy
Embedding Human Rights Into Business Strategy

Final week for follow-up support

Bonus session to reflect and look forward

Your Dedicated Team of Experts

THE TEAM OF EXPERTS THAT WE'VE CAREFULLY SELECTED TO LEAD THE CSRD CLINIC, BASED ON THEIR EXPERIENCE AND EXPERTISE:



MICHELLE LANGLOIS

As a Senior Advisor at Shift, Michelle supports companies across sectors on human rights disclosures and the implementation of human rights due diligence. She is a leading expert on human rights reporting maturity and on applying the UN Guiding Principles to emerging legislation and standards. Michelle has contributed extensively to EFRAG's work on the ESRS, including drafting the social standards and related implementation guidance, and providing technical support to members of the Sustainability Reporting Board (SRB) and Technical Expert Group (TEG). She also designed and led the first CSRD Clinic in 2023–2024.



JONATHAN MILLÄNG

As a Senior Advisor at Shift, Jonathan focuses on the social dimensions of corporate reporting. He supports Shift's work with the Taskforce on Inequality and Social-related Financial Disclosures (TISFD) and contributes to discussions within EFRAG's Sustainability Reporting Board and the broader EU sustainable finance agenda. He brings a decade of ESG strategy and reporting experience, previously serving as Senior Advisor and Head of Sustainable Finance at Stockholm-based Ethos, where he advised major global companies on EU sustainable finance regulations and international reporting frameworks, including ISSB and TCFD.



RUBEN ZANDVLIET

As Director at Shift, Ruben works with governments, companies, investors, and civil society to advance alignment with the UN Guiding Principles in public and private standard-setting. His work focuses on mandatory due diligence and reporting regulations. He also supports engagements with companies and financial institutions on regulatory developments and on strengthening the "S" in ESG. Ruben is a member of EFRAG's Sustainability Reporting Board, where he contributed to the development of the revised ESRS. Before joining Shift, Ruben served as Business and Human Rights Advisor at ABN AMRO, coordinating the bank's Human Rights Programme and embedding the UNGPs across corporate lending, project finance, retail banking, and investment activities.



Who We Are

Shift is the leading center of expertise on the UN Guiding Principles on Business and Human Rights. Shift's global team of experts works across all continents and sectors to challenge assumptions, push boundaries, and redefine corporate practice, in order to build a world where business gets done with respect for people's dignity. Shift is a non-profit, mission-driven organization, headquartered in New York City. Visit shiftproject.org and follow us at [@shiftproject](https://twitter.com/shiftproject).

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