COURSE INFORMATION SHEET

ESG AND SMES: FROM REGULATORY DEVELOPMENTS TO PRACTICAL IMPLEMENTATION

MALTA UNIVERSITY CONSULTING

Days/Dates	10th November 2026
Time	16.30 - 19.30
Number of Hours	3 hours
On-site or Online	Online via Zoom
Fee	Eur 88
Deadline	3rd November 2026
Aims/ Objectives	This practical session equips accountants, advisers and business decision-makers to understand why ESG matters to SMEs and how to respond confidently to the growing requests for ESG-related information. • Clarify the ESG landscape, including the regulatory, market and supply-chain developments shaping business expectations. • Help participants recognise the ESG information their organisations already hold, identify common gaps and improve the reliability of supporting evidence. • Explain the practical role of accountants and professional advisers in strengthening ESG governance, data management and client readiness. • Provide a realistic, step-by-step approach to establishing an ESG evidence system, tracking meaningful KPIs and preparing for future stakeholder requests.
Who should attend	Licensed accountants, business decision makers including Board Directors, auditors, finance managers, corporate professionals, independent practitioners, consultants and advisors working with SMEs and larger organisations across all sectors.
Course content	ESG Definition ESG (Environmental, Social and Governance) is a framework used to understand how an organisation manages environmental impacts, social responsibilities and governance practices, and how these factors affect its long term performance and resilience. Online Workshop Overview ESG has evolved from a sustainability discussion into a business information and governance challenge. While many SMEs are not subject to formal sustainability reporting obligations, they increasingly receive requests from customers, banks, investors, procurement teams, certification bodies and supply-chain partners. This workshop provides accountants and professional advisors with a practical understanding of ESG expectations, data requirements, governance implications and the role they can play in supporting clients. 1. Introduction & Context - Speaker background. - Workshop objectives. - Why ESG is increasingly relevant to accountants and advisors. 2. ESG Definition and Contextual Background Historical development of ESG, key global milestones and the evolution from voluntary initiatives to structured expectations. 3. Regulatory Landscape & Emerging Requirements Overview of CSRD, ESRS, VSME, CSDDD, and Omnibus developments, procurement requirements, financial-sector expectations and evolving supply-chain pressures. Case example showing the evolution of supplier expectations between 2022 and 2025.

	4. ESG Evolution and current trends: From Sustainability to Business Accountability How ESG is evolving from a primarily compliance- and reporting-driven exercise into a broader framework for business accountability and operational management. It explores how ESG considerations increasingly influence risk management, internal controls, procurement, financing, supply-chain relationships and decision-making, requiring organisations to develop reliable data, clear responsibilities and supporting evidence. **5. Malta Context & SME Readiness** Practical implications for Maltese businesses across manufacturing, hospitality, professional services, retail and iGaming sectors. **6. Governance, responsibilities and internal coordination** The importance of clear governance structures, defined data ownership and effective collaboration across internal functions in producing reliable ESG information. It considers how responsibilities for collecting, validating, reviewing and approving data can be assigned, helping organisations build consistent, traceable and maintainable evidence systems. - 15-minutes Break – **7. ESG Information in Practice** What data organisations already possess, common gaps, evidence requirements, traceability and governance considerations. **8. The Role of Accountants & Professional Advisors** How accountants can support ESG readiness, identify risks, organize information systems, coordinate stakeholders and work alongside specialist consultants. **9. Practical Case Study: Building an Evidence System** -Demonstration of a baseline assessment approach -KPI tracking -Document organisation, evidence registers and continuous improvement **10. Future Outlook, Discussion & Questions** Global and local trends, likely future developments and participant discussion.
Course Outcomes	Participants will be able to: - Understand key ESG developments affecting businesses and advisors. - Recognise the growing importance of ESG-related information and evidence. - Identify practical governance and data-management challenges faced by SMEs. - Understand the accountant's role in ESG readiness and business support. - Apply practical approaches to organising ESG-related information and documentation.
Trainers Bio	Leonardo Fiori is an ESG-focused professional with a practical interest in helping organisations turn evolving sustainability expectations into clear, manageable actions. His work focuses on the governance, data and evidence systems that support ESG readiness, particularly for SMEs responding to requests from customers, banks, investors and supply-chain partners. Leonardo brings an accessible, business-oriented perspective to the role of corporate professionals and advisers in building reliable ESG information and supporting informed decision-making.
Certification	Upon successfully completing the seminar, attendees will receive a Certificate of Attendance from Malta University Consulting.