

## BAI - Webinar

### Topic:

BAI ESG Template: Art. 8 Taxonomy DA + CSRD/ESRS Reporting for Alternative Investments to NFRD / CSRD investors

### Date:

October 14, 2024  
11:00 a.m. – 12:30 p.m.

Last year BAI released the *BAI Art. 8 Taxonomy DA template* that was widely used by alternative investment GPs for the provision of Taxonomy data to NFRD / Art. 8 Taxonomy DA regulated LPs such as insurers, pension funds, asset managers or third party AIFMs. The template was designed based on Annex 10 and Annex 12 Art. 8 Taxonomy DA requirements and was used for the first year reporting in 2023.

While the Taxonomy requirements mostly remained unchanged for the reporting year 2024, additional requirements were introduced by CSRD and ESRS. In particular, NFRD / CSRD investors are now also required to disclose financed GHG emissions incl. calculation methods, data quality, split into sectors / (PCAF) asset classes, reduction targets until 2050 as well as avoided emissions from renewables amongst other data for their fund investments.

In multiple targeted workshops BAI consulted with a group of experts responsible for Taxonomy and CSRD disclosures in German insurance companies and extended the existing BAI Taxonomy template to the new CSRD / ESRS datapoints. The webinar will explain the regulatory background, cover the requirements from the LP perspective and introduce the new template including guidance.

The new template (BAI ESG Template) was released on Friday, 20 September 2024, and can be downloaded under the following link: [BAI ESG Template](#)

## AGENDA

Moderation and Introduction

**Michael Bommer, Senior consultant/attorney-at-law, BAI**

Regulatory Background 2024

Art. 8 Taxonomy DA

CSRD /ESRS

Practical Insights from a NFRD/CSRD Insurance Investor

Which datapoints are required?

What is the reporting timeline?

Current experience with auditors

What are the consequences of missing / erroneous data?

Introduction of the BAI Template and Practical Guidance

**Lars Bauschus, Head of Investments Back Office, LVM Versicherung**

**Jegor Tokarevich, CEO, Substance Over Form Ltd. (SOF)**

Q&A

---

### Remarks:

Participation in the BAI Webinar is free of charge. The personal data entered by you will be processed exclusively for the purpose of participation. By registering for the webinar, you agree that BAI may forward your name and the e-mail address used for registration to the cooperation partners of said webinar. This consent can be revoked at any time, with effect for the future. Please use the registration link for registration.

Please register

After registration you will receive a confirmation e-mail with information regarding your participation in the webinar.

## MODERATION



**Michael Bommer**

**Senior consultant/attorney-at-law, BAI**

Michael Bommer is senior consultant in the Legal & Policy Affairs' department of Bundesverband Alternative Investments e.V. (BAI). He studied law at the University of St. Gallen (HSG), Switzerland, at Université Paul Cézanne Aix- Marseille III, France, and at Rheinische Friedrich-Wilhelms-Universität Bonn, Germany. For many years, he worked as a research assistant at the Institute of Private International and Comparative Law at the University of Bonn, chair for banking law (Prof. Dr. Johannes Köndgen), and prior to joining BAI e.V. in 2015, he worked as an Associate Attorney for the Financial Services and Investment Management Practice Team of Dechert LLP, Frankfurt am Main. Michael is heading BAI's Working Group on Sustainable Finance & ESG. He is contributing to the most legislative procedures and consultations both on German and European level regarding financial regulation (such as the Sustainable Finance Initiative, AIFMD, UCITS, ELTIF, MiFID II, etc.) and responsible for BAI Infomails, Circulars and member requests. In 2016, he successfully completed the Certificate of Advanced Studies (CAS) at the Universities of Bern and Geneva in Financial Regulation. Michael Bommer is a Swiss lawyer.

## SPEAKER



**Lars Bauschus,**  
**Head of Investments Back Office, LVM Versicherung**

Lars Bauschus is Head of Investment Back Office at LVM Versicherung Münster and is responsible for investment controlling of alternative investments, investment accounting, regulatory investment reporting and trade settlement.

After studying business administration at the University of Münster and Virginia Polytechnic Institute and State University, Blacksburg / USA, he worked at Deloitte in the auditing of medium-sized and listed companies and was also actively involved in the national audit department. Another position was at eCAPITAL Entrepreneurial Partners AG in Münster, where he worked in investment and financial controlling as well as in fund structuring of venture capital funds, before moving to investment controlling of alternative investments at LVM. He has been in his current position since 2017.



**Jegor Tokarevich,**  
**CEO, Substance Over Form Ltd. (SOF)**

Jegor Tokarevich is CEO of SOF, a London based service provider focused on risk management and reporting (TPT, VAG, CRR, EET, Art. 8 Taxonomy DA) for alternative investment and regulated institutional investors (insurers, banks, pension funds, asset managers). Jegor is Head & Initiator of professional development programmes (CAS AI & ESG / DAS AI & ESG) for alternative investments at the University of Oldenburg. He is also Co-Head of BAI EET Working Group. Jegor is member of the EU wide FinDatEx Working Group developing Solvency II reporting templates (TPT).