

BAI - Webinar

Topic:

BAI ESG Template 2.0 Update: Art. 8
Taxonomy DA + CSRD/ESRS Reporting
for Alternative Investments to Regulated
EU Investors

Date:

September 18, 2025
11:30 a.m. -12:30 p.m.
(CET)

Last year BAI released the BAI ESG template Version 1.0 that was widely used by alternative investment GPs for the provision of Taxonomy and CSRD data to NFRD / CSRD / Art. 8 Taxonomy DA regulated LPs such as insurers, pension funds, asset managers or third party AIFMs. The template was successfully used by hundreds of alternative investment GPs and helped supporting their institutional EU LPs in fulfilling their regulatory requirements.

In 2025 the EU Commission announced the “simplification revolution” including amendments of the Art. 8 Taxonomy DA as well as CSRD / ESRS. These potential changes may have consequences for the ESG data requirements of EU LPs for the 2025 reporting. At BAI we consulted the new requirements in an expert working group consisting of institutional LPs over multiple months and updated the BAI ESG Template to the new version 2.0.

In the webinar we will discuss the regulatory changes as well introduce the new **BAI ESG Template 2.0**.

AGENDA

Moderation and Introduction

**Michael Bommer, Senior consultant/Head of Sustainable Finance & ESG/
attorney-at-law, BAI**

BAI ESG Template 2.0 Update: Art. 8 Taxonomy DA + CSRD/ESRS Reporting for Alternative Investments to Regulated EU Investors

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

Lukas Hammerl, VOLKSWOHLBUND Lebensversicherung a.G.

Q&A

Remarks:

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Please register

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MODERATION



Michael Bommer,
**Senior consultant/Head of Sustainable Finance & ESG/
attorney-at-law, BAI**

is Head of Sustainability and Senior Consultant in the Legal & Policy Affairs' department of 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 contributing to the most legislative procedures and consultations both on German and European level with regard to financial regulation (such as AIFMD, UCITS, EMIR, MiFID II, Solvency II, CRD, Shadow Banking, High Frequency Trading, European Capital Markets Union etc.) and responsible for BAI Infomails, Newsletters, Circulars and member requests. Michael is leading the BAI working group Sustainable Finance & ESG. In 2016, he successfully completed the Certificate of Advanced Studies (CAS) at the Universities of Bern and Geneva in Financial Regulation, in 2023/2024 the CAS in Alternative Investments and Sustainability at Carl von Ossietzky University of Oldenburg.

Michael Bommer is a Swiss lawyer.

SPEAKER



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).



Lukas Hammerl,
VOLKSWOHLBUND Lebensversicherung a.G.

Lukas Hammerl is working in the Investment Risk Management department at Volkswohl Bund Lebensversicherung a.G.. He is responsible for sustainability-related aspects at the investment level, including ESG consideration in the investment process and regulatory sustainability reporting.