

BAI - Webinar

Topic:

Regulatory ESG Reporting Update 2026
& BAI ESG Template 3.0 Release

Date:

August 25, 2026,
11:00 a.m. -12:15 p.m. (CET)

In 2024, 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 changes have consequences for the ESG data requirements of EU LPs for the 2026 reporting. From spring 2026 on, at BAI we consulted the new requirements in an expert working group consisting of institutional LPs and updated the BAI ESG Template to the new version 3.0.

In the webinar we will discuss, together with in-scope investors from the insurance industry, the regulatory changes as well introduce the new **BAI ESG Template 3.0**.

AGENDA

Moderation and Introduction

Michael Bommer, Senior Consultant Policy & Regulation/Head of Sustainable Finance & ESG/attorney-at-law, BAI

- Regulatory Update: Updated Art. 8 Taxonomy Delegated Act and CSRD / ESRS
- Regulatory ESG Requirements – Insurance LP Perspective
- BAI ESG Template 3.0 – Key Changes for 2026 Reporting
- ESG Reporting Fireside Chat

Jegor Tokarevich, Co-CEO RiskConcile Group/CEO, Substance Over Form Ltd. (SOF)

Joseph Allen, Associate Product Manager, SOF

Amalswintha Leh, ESG Investment Analyst at ALH Gruppe

(Alte Leipziger Lebensversicherung a. G./Hallesche Krankenversicherung a. G.)

Marius Huthmacher, ESG Manager at BarmeniaGothaer Asset Management AG

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

is Head of Sustainable Finance & ESG 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, MiFID II, Solvency II, CRD etc. and especially SFDR, Taxonomy, CSRD/ESRS) and responsible for BAI 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



Joseph Allen

is Associate Product Manager at SOF (Substance Over Form Ltd.) part of RiskConcile Group. He is responsible for the development and maintenance of the regulatory investor reporting products including Solvency 2 / TPT / qualifying infrastructure, CRR, Basel 2 / MaRisk, VAG / AnIV, EET / SFDR and BAI ESG / CSRD / Art. 8 Taxonomy DA.

SPEAKER



Marius Huthmacher

serves as an ESG Manager at BarmeniaGothaer Asset Management AG and has been a member of the ESG team since 2023. His responsibilities include ESG data management, analysis, and controlling, with a particular focus on implementing and continuously enhancing regulatory reporting in accordance with the SFDR, EU Taxonomy, and CSRD. In addition, he is responsible for the strategic integration of ESG factors into the investment processes for liquid corporate investments and oversees the interface with external asset managers in these asset classes.



Amalaswintha Leh

is an ESG Investment Analyst at ALH Gruppe and has been a member of the Sustainability team within Investment Management since 2024. Her work focuses on translating evolving ESG regulations into data and reporting processes. This includes developing and maintaining ESG data pipelines, advancing data management capabilities and implementing solutions that support compliance with the CSRD, SFDR and the EU Taxonomy.



Jegor Tokarevich

is Co-CEO at RiskConcile Group and CEO at SOF (Substance Over Form Ltd.) and is responsible for investor reporting services including ESG for institutional clients such as insurers, banks, pension institutions, asset managers and AIFMs for alternative investments (infrastructure, real estate, private equity, private debt). He leads the EET / BAI ESG working group at the Bundesverband Alternative Investments (BAI) and is the initiator of the continuing education program „CAS Alternative Investments & ESG“ at the University of Oldenburg.