WirtschaftsTreuhand

WIRTSCHAFTSPRÜFUNG | STEUERBERATUNG
RECHTSBERATUNG | UNTERNEHMENSBERATUNG

Aktueller Stand der Entwicklung der künftigen europäischen Nachhaltigkeitsstandards

(European Sustainability Reporting Standards – ESRS)

Kurz-Vortrag für die VMEBF AG „Nachhaltigkeitsberichterstattung“
am 29. Mai 2022

Carsten Ernst

CSRD Entwurf

„Artikel 19a

Nachhaltigkeitsberichterstattung

(1) Große Unternehmen und ab dem 1. Januar 2026 kleine und mittlere Unternehmen im Sinne von Artikel 2 Nummer 1 Buchstabe a nehmen in den Lagebericht Informationen auf, die für das Verständnis der nachhaltigkeitsrelevanten Auswirkungen der Tätigkeiten des Unternehmens sowie das Verständnis der Auswirkungen von Nachhaltigkeitsaspekten auf Geschäftsverlauf, Geschäftsergebnis und Lage des Unternehmens erforderlich sind.

CSRD Entwurf

(Quelle: Prof. Dr. Christian Fink)

1. Kurzbeschreibung von Geschäftsmodell und Strategie
2. Nachhaltigkeitsbezogene Ziele und Maßnahmen des Unternehmens inkl. Zielerreichungsgrad
3. Rolle der Verwaltungs-, Geschäftsführungs- und Aufsichtsorgane
4. Nachhaltigkeitspolitik/Due-Diligence- Prozesse inkl. negativer Auswirkungen und Gegenmaßnahmen
5. Nachhaltigkeitsbezogene Risiken inkl. einer Abhängigkeitsbetrachtung und des Umgangs mit den Risiken
6. Leistungsindikatoren zu den vorgenannten Punkten
7. Immaterielles Vermögen (geistiges Eigentum, Human-, Sozial-, Beziehungskapital)
8. Beschreibung des Prozesses zur Identifikation der Berichtsinhalte

„Artikel 19b

Standards für die Nachhaltigkeitsberichterstattung

(1) Die Kommission erlässt delegierte Rechtsakte nach Artikel 49, um Standards für die Nachhaltigkeitsberichterstattung vorzusehen. In diesen Standards für die Nachhaltigkeitsberichterstattung wird festgelegt, welche Informationen Unternehmen in Einklang mit den Artikeln 19a und 29a melden müssen, und gegebenenfalls die Struktur spezifiziert, in der diese Informationen zu melden sind. Insbesondere

Bezeichnung der Standards

ESRG	European Sustainability Reporting Guidelines
ESRS	European Sustainability Reporting Standards (cross-cutting standards)
ESRS E	ESRS für den Bereich Environment
ESRS G	ESRS für den Bereich Governance
ESRS S	ESRS für den Bereich Social
ESRS SEC	Sektorspezifische ESRS
ESRS P	ESRS für den Bereich Präsentation

Struktur der Standards

(Quelle: Prof. Dr. Christian Fink)

Strategy, governance, impacts, risks, opportunities	Environment	Social	Governance
ESRS 1 General provisions	ESRS E1 Climate change (mitigation and adaptation)	ESRS S1 Own workforce – general	ESRS G1 Governance, risk management and internal control
ESRS 2 Strategy and business model	ESRS E2 Pollution	ESRS S2 Own workforce – working conditions	ESRS G2 Products and services, management and quality of relationships with business partners
ESRS 3 Sustainability governance and organisation	ESRS E3 Water & marine resources	ESRS S3 Own workforce – equal opportunities	ESRS G3 Responsible business practices
ESRS 4 Sustainability impacts, risks and opportunities	ESRS E4 Biodiversity & ecosystems	ESRS S4 Own workforce – other work-related rights	
ESRS 5 Definitions for policies, targets, action plans and resources	ESRS E5 Circular economy	ESRS S5 Workers in the value chain	
		ESRS S6 Affected communities	
		ESRS S7 Consumers/ End-users	

SECTOR-SPECIFIC STANDARDS	
Classification	ESG sector-specific disclosures
ESRS SEC1 Sector classification	

PRESENTATION
ESRS P1 Sustainability statements

CONCEPTUAL GUIDELINES					
ESRG 1 Double materiality	ESRG 2 Characteristics of information quality	ESRG 3 Time horizons	ESRG 4 Boundaries and levels of reporting	ESRG 5 EU and international alignment	ESRG 6 Connectivity

European Sustainability Reporting Guidelines(ESRG X)

Conceptual guidelines	
Double materiality	ESRG 1
Characteristics of information quality	ESRG 2
Time horizons	ESRG 3
Boundaries and levels of reporting	ESRG 4
EU and international alignment	ESRG 5
Connectivity	ESRG 6

ESRG 1 double materiality.pdf

ESRG 2 quality of information.pdf

[Draft] European Sustainability Reporting Guidelines 1
Double materiality conceptual guidelines
for standard-setting

European Sustainability Reporting Standards (ESRS x / scross-cutting standards)

Strategy, governance, impacts, risks, opportunities	
General provisions	ESRS 1
Strategy and business model	ESRS 2
Sustainability governance and organisation	ESRS 3
Sustainability material impacts, risks and opportunities	ESRS 4
Definitions for policies, targets, action plans and resources	ESRS 5

- ESRS 1 General Provisions.pdf
- ESRS 2 Strategy and Business Model.pdf
- ESRS 3 Governance and Organization.pdf
- ESRS 4 Material impacts Risks Opportunities.pdf
- ESRS 5 Definitions.pdf

[Draft] European sustainability Reporting Standard 1
General provisions

ESRS für den Bereich Environment (ESRS Ex)

Environment: Climate change	ESRS E1
Environment: Pollution	ESRS E2
Environment: Water & marine resources	ESRS E3
Environment: Biodiversity & ecosystems	ESRS E4
Environment: Circular economy	ESRS E5

- ESRS E1 Climate Change.pdf
- ESRS E2 Pollution_draft.pdf
- ESRS E3 Water and marine resources_draft.pdf
- ESRS E4 on biodiversity and ecosystems.pdf
- ESRS E5 Resource use and Circular Economy_draft.pdf

[Draft] European Sustainability Reporting Standard E1
Climate change

ESRS für den Bereich Governance (ESRS Gx)

Governance: Governance, risk management, internal control	ESRS G1
Governance: Products and services, management and quality of relationships with business partners	ESRS G2
Governance: Responsible business practices	ESRS G3

- ESRS G1_Governance_Risk Managment_Internal Control.pdf
- ESRS G2 final.pdf
- ESRS G3_Business Conduct.pdf

[Draft] European Sustainability Reporting Standard G1 Governance, risk management and internal control

ESRS für den Bereich Social (ESRS Sx)

Social: Own workforce – general	ESRS S1
Social: Own workforce – working conditions	ESRS S2
Social: Own workforce – equal opportunities	ESRS S3
Social: Own workforce – other work-related rights	ESRS S4
Social: Workers in the value chain	ESRS S5
Social: Affected communities	ESRS S6
Social: Consumers/ End-users	ESRS S7

- ESRS S1 on Own workforce - General.pdf
- ESRS S2_Own workforce_Working conditions.pdf
- ESRS S3_Own Workforce_Equal Opportunities final.pdf
- ESRS S4 on Own workforce - Other work-related rights.pdf
- ESRS S5 on Workers in the value chain.pdf
- ESRS S6 on Affected communities.pdf
- ESRS S7 on End-users - consumers.pdf

[Draft] European Sustainability Reporting Standard S1 Own Workforce General Standard

ESRS für den Bereich Presentation (ESRS Px)

Presentation	
Sustainability statements	ESRS P1

ESRS P1 on Sustainability Statements.pdf

[Draft] European Sustainability Reporting Standard P1
Sustainability Statements

Sektorspezifische ESRS (ESRS SECx)

Sector-specific standards	
Sector classification	ESRS SEC1

ESRS SEC1 Sector Classification Standard[1].pdf

[Draft] European Sustainability Reporting Standard SEC1
Sector classification standard

Aufbau der Standards am Beispiel ESRS E1

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WORKING PAPER

Belastbarkeit der aktuell vorliegenden Working Papers

[Draft] European Sustainability Reporting Standard E5

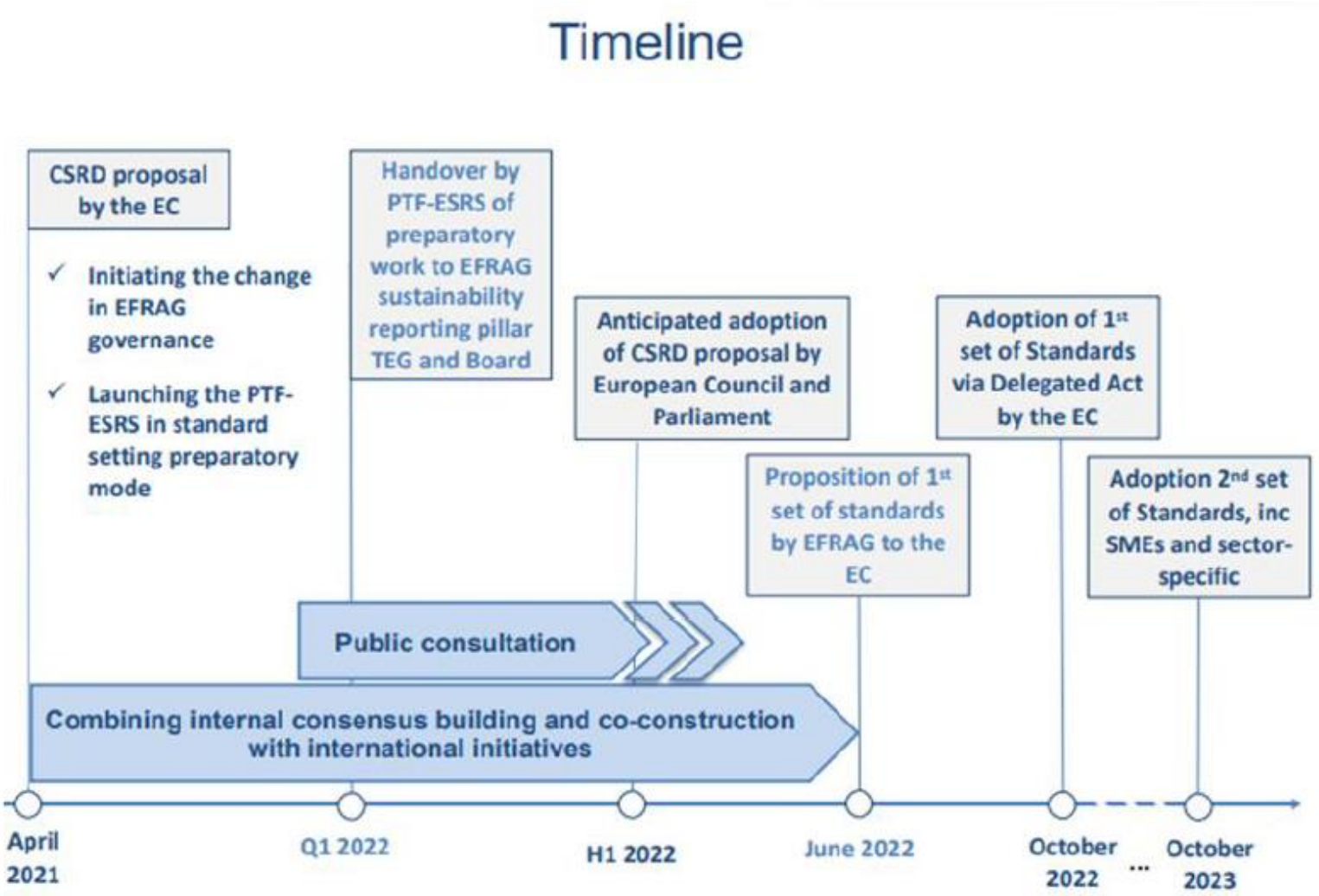
Resource Use and Circular Economy

[DISCLAIMER]

This document is a technical working paper intended solely for the internal use of PTF-ESRS members, supporting debates in Plenary meetings. It is not open to public consultation but serves as work-in progress document leading to the exposure drafts to be submitted to a future public consultation. Significant changes to this working paper may arise from the subsequent steps of the due process (for more information on subsequent steps of the due process, see here).

This working paper should therefore not be interpreted in any way whatsoever as representing the views of the PTF-ESRS as a whole at this stage, nor the position of relevant co-construction partners. Also, the content of this working paper is the sole responsibility of the PTF-ESRS and can under no circumstances be regarded as reflecting the position of the European Union or European Commission DG Financial Stability, Financial Services and Capital Markets Union (DG FISMA).

Weiterer Zeitplan?



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- Nachhaltigkeitsberichterstattung