CSRD-Umsetzung: Erfahrungen aus der Praxis.

BWIHK

Dezember 2024

KIRCHHOFF | TEAM FARNER

Ihr Referent.

Julian von Pressentin
Senior Consultant
ESG/Sustainability

Ausbildung
M. Sc. Betriebswirtschaftslehre (Hamburg)
CFA in ESG Investing

Vita
> 5 Jahre Erfahrung in Sustainable Finance und ESG Investing u.a. als Portfolio Manager bei der Hamburger Pensionsverwaltung.
Mitglied in der EFRAG Expertengruppe zur Entwicklung der ESRS für gelistete KMUs

Kontakt
julian.von.pressentin@kirchhoff.de
LinkedIn

Mit acht Sessions zu einem umfassenden Überblick.

17.04.2024

1. Wesentlichkeit und allgemeine Informationen

15.05.2024

2. Umweltinformationen für die Nachhaltigkeitsberichterstattung

12.06.2024

3. Sozial- und Governanceinformationen

10.07.2024

Sprechstunde (Nr. 1)

25.09.2024

4. Einführung in die EU-Taxonomie

09.10.2024

5. Bedeutung der Wertschöpfungskette

30.10.2024

6. CSRD für KMU: Vergleich der ESRS

20.11.2024

7. Datenmanagement und -anforderungen

04.12.2024

Sprechstunde (Nr. 2)

18.12.2024

8. CSRD-Umsetzung: Erfahrung aus der Praxis

Agenda.

1

Kurze Zeitreise in Vergangenheit.

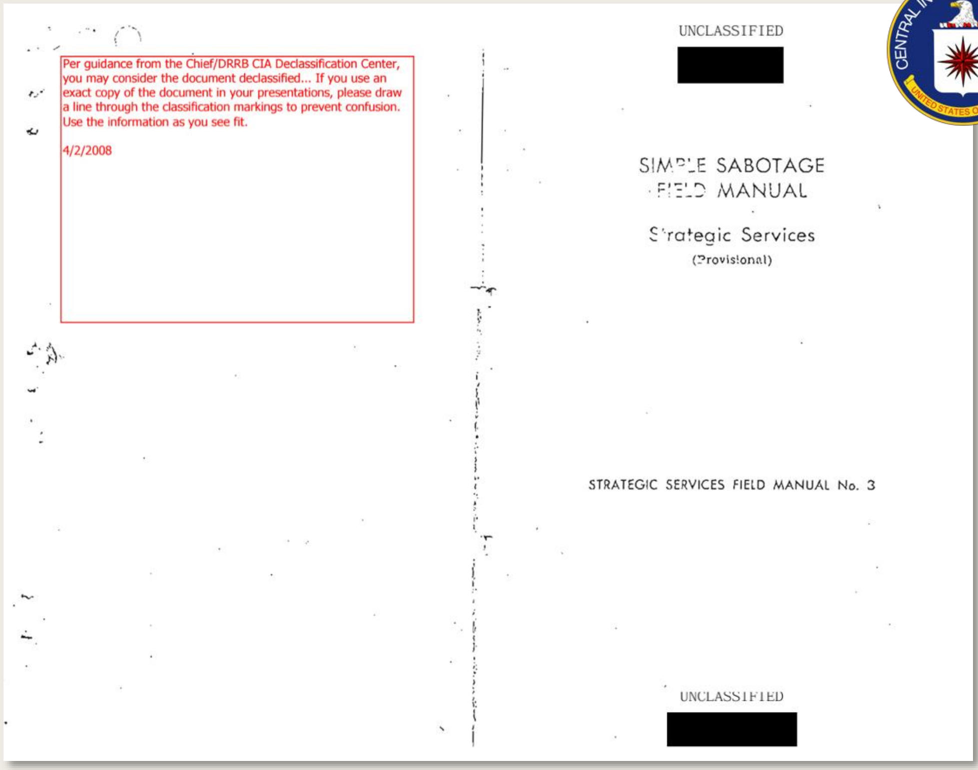

CIA SIMPLE FIELD MANUAL
SIMPLE SABOTAGE
FIELD MANUAL
Simple
Sabotage
1944
SIA

Wie zerstört man ein Unternehmen von innen heraus?

Altes Geheimdokument der CIA:
Simple Sabotage Field Manual

- 1944
- Adressat: Ausländische Sympathisanten, vom „einfachen" Mitarbeiter bis zum Manager
- Ziel: Unauffällige Sabotage von Innen, Minderung der Wirtschaftsleistung
- Freigegeben: 2008

Link:
https://www.cia.gov/static/5c875f3ec660e092cf893f60b4a288df/SimpleSabotage.pdf


Per guidance from the Chief/DRRB CIA Declassification Center, you may consider the document declassified... If you use an exact copy of the document in your presentations, please draw a line through the classification markings to prevent confusion. Use the information as you see fit.

4/2/2008

UNCLASSIFIED

[redacted]

SIMPLE SABOTAGE
FIELD MANUAL

Strategic Services
(Provisional)

STRATEGIC SERVICES FIELD MANUAL No. 3

UNCLASSIFIED

[redacted]

(b) Managers and Supervisors

(1) Demand written orders.

(2) "Misunderstand" orders. Ask endless questions or engage in long correspondence about such orders. Quibble over them when you can.

(14) Apply all regulations to the last letter.

Die EU wünscht sich eine „pragmatische“ Umsetzung der CSRD!

Die EU warnt vor einer Übererfüllung

Tom Dodd, Teamleiter Sustainability Reporting in der europäischen Kommission:

- Weist darauf hin, dass die Standards diverse Stellschrauben anbieten, um die Komplexität der Berichtsanforderungen zu reduzieren[1].
- Dies betrifft vor allem die Wesentlichkeitsanalyse, aber auch weitere Methoden und Prozesse, um einzelne Datenpunkte und Informationen frühzeitig aus dem Bericht auszuklammern.
- Er fordert Unternehmen dazu auf, diese Stellschrauben zu nutzen und appelliert an die „Aufsicht“, den dafür notwendigen pragmatischen Rahmen zu schaffen.

Maria Luís Albuquerque, EU Kommissarin für Finanzdienstleistungen:

- Plant, „unnötige Belastungen“ in der Nachhaltigkeitsregulatorik abzubauen, um vor allem kleine und mittelständische Unternehmen zu entlasten[2].
- Diese Straffung soll aber nicht im Widerspruch mit dem „Green Deal“ stehen. Es geht also nicht um eine Abschaffung der Anforderungen wie CSRD/ESRS, aber um eine sinnvolle Ausgestaltung

1 https://real-economy-progress.com/dont-over-implement-csrd-eu-official-urges-firms-to-use-common-sense-with-reporting-law/

2 https://real-economy-progress.com/eus-new-head-of-finance-promises-to-streamline-sustainability-rules/

2

Blick auf die First Mover.

First Mover:
Umfang.

CSRD First Mover: Übersicht Berichtslandschaft.

Unternehmen	Seiten	Link
Orsted	75	https://orstedcdn.azureedge.net/-/media/annual-report-2023/orsted-ar-2023.pdf?rev=526307f68e2047b3a1df8dd2cdf719ec&hash=E6069E12C1792AD620FA12898587394C
Philips	69	https://www.results.philips.com/publications/ar23/downloads/files/en/PhilipsFullAnnualReport2023-English.pdf?v=20240305091217
NorskHydro	93 (186 Einzelseiten)	https://www.hydro.com/Document/Doc/Integrated%20Annual%20Report%202023_ENG.pdf?docId=594088
AkzoNobel	41	https://www.akzonobel.com/content/dam/akzonobel-corporate/global/en/investor-relations-images/result-center/archive-annual-reports/2029-2020/akzonobel-annual-report-2023.pdf
H+H	33	https://edge.sitecorecloud.io/hnhinternational-2bb7370b/media/sites/hplushcorp/documents/financial-reports/2023/annual-report-2023.pdf
Arla	62 (124 Einzelseiten)	https://www.arla.com/493575/globalassets/arla-global/company---overview/investor/annual-reports/2023/arla_annual-report-2023_uk_v2.pdf
Royal BAM	34 (68 Einzelseiten)	https://www.bam.com/sites/bamc/files/2024-02/bam-2023-annual-report_0.pdf
Netcompany	53	https://netcompany.com/investor/annual-report/
Scan Global Logistics	124	https://www.scangl.com/media/jgtoalmb/sgl-group-sustainability-report-2023.pdf
Lamor	59	https://lamor-servd.files.svdcdn.com/production/general/IR/Raportit-ja-esitykset/Lamor_AnnualReport_2023.pdf?dm=1709640794
Lundbeck	26 (52 Einzelseiten)	https://www.lundbeck.com/content/dam/lundbeck-com/masters/global-site/pdf/Sustainability_Report_2023.pdf
Trelleborg	28	https://storage.mfn.se/17cc2eb7-a8c0-4a42-a78c-e7820de5ac9c/trelleborg-annual-report-2023.pdf
ABN Amro	91	https://downloads.ctfassets.net/1u811bvgvthc/1ct3rr0164d6Vt5YuVrWqe/e700292b6cdec93acb5d782976efaf0e/ABN_AMRO___Integrated_Annual_Report_2023.pdf
Skoda	211	https://go.skoda.eu/sustainability-report-2023-en
Metsä	62	https://www.metsagroup.com/globalassets/metsa-group/documents/investors/financial-reporting/annual-reports/2023/metsa-group-annual-review-2023.pdf
Ottobock	68	https://assets.ctfassets.net/6ip7bnhvpajs/pgDycZFMSPvRgpmrTO08Y/189f71587bf4c369c03a481983c29280/Sustainability_NFR_2023_FINAL.pdf
Position Green	71	https://www.positiongreen.com/wp-content/uploads/2024/05/PG_ESG_2023.pdf
Vilsa	48	https://vilsa.de/wp-content/uploads/240314_VIL_CSR2022_A4_safe-1.pdf
Haspa	166	https://www.haspa.de/content/dam/myif/haspa/work/pdf/Unternehmen/ueber_uns/geschaeftsberichte/haspa-nachhaltigkeitsbericht-2023.pdf?n=true

CSRD First Mover: Übersicht Berichtslandschaft*.

Unternehmen	Link
Krone	https://www.krone-trailer.com/fileadmin/media/unternehmen/Nachhaltigkeit/Krone-Nachhaltigkeitsbericht.pdf
Nolte	https://nolte-prod-ebcwh6b9axcgebb3.z01.azurefd.net/-/media/project/nolte-jss/corporate-website/kampagnen/nachhaltigkeit/240250_nolte_nachhaltigkeitsbericht_2023_de_web.pdf?rev=e9044686fe9c474f9f1ea9bf58b5a7d9&hash=B00C4BED073183C1C358C8BCA37B88A2
MesaParts	https://mesa-parts.com/files/mesaparts/Dokumente/20241021_MesaParts-Sustainability-Report_Web.pdf
PwC Netherlands	https://www.pwc.nl/nl/onze-organisatie/jaarbericht2023/pdf/pwc-annual-report-2022-2023.pdf

*Berichte auf dieser Seite nicht im Sample enthalten.

CSRD First Mover:
Übersicht Berichtslandschaft.

88 Seiten im Durchschnitt	**211** Seiten maximal	**28** Seiten minimal

- Große Bandbreite an Umfängen zu erkennen
- Wichtig: Bisher keine Prüfung der korrekten ESRS-Anwendung!
  Gerade bei den kürzeren Berichten fehlen häufig ESRS-Anforderungen (z.B. Indizes)
- Es lässt sich folgende Daumenregel ableiten: Das Sustainability Statement ist häufig etwas länger als der restliche Lagebericht

CSRD First Mover:
Wesentliche Themen.

7	10	3
Themen im Durchschnitt	Themen maximal	Themen minimal

- E1, E5, S1, G1 sind die häufigsten wesentlichen Themen
- E1 ist bei allen First Movern wesentlich
- Nur wenige Unternehmen definieren neben wesentlichen ESRS-Themen auch organisationsspezifische Themen als wesentlich

CSRD First Mover: Wesentliche Themen.

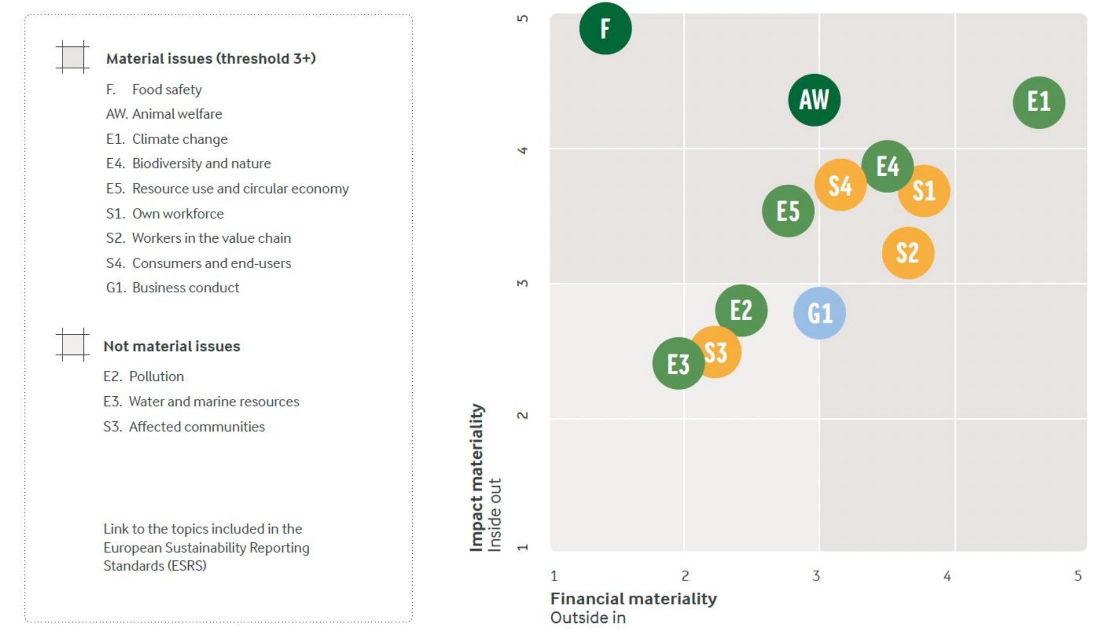
Industrie	E1	E2	E3	E4	E5	S1	S2	S3	S4	G1	#
Orsted	■			■	■	■	■	■		■	6
Philips	■				■	■	■			■	5
NorskHydro	■	■	■	■	■	■	■	■	■	■	10
AkzoNobel	■	■			■	■					4
H+H	■					■				■	3
Arla	■			■	■	■	■		■	■	7
Santander	■								■	■	3
Royal BAM	■	■		■	■	■				■	6
Netcompany	■				■	■			■	■	5
SGL Group	■	■				■	■	■		■	6
Lamor	■	■	■	■	■	■	■	■		■	9
Lundbeck	■				■			■		■	4
Trelleborg	■	■	■		■	■	■			■	7
ABN Amro	■	■		■		■	■		■	■	7
Skoda	■	■	■	■	■	■	■		■	■	9
Metsä	■	■	■	■	■	■	■	■	■	■	10
Ottobock	■				■	■	■		■	■	6
Position Green	■					■			■	■	4
Vilsa	■		■		■	■			■		5
Haspa	■	■	■	■	■	■	■	■	■	■	10

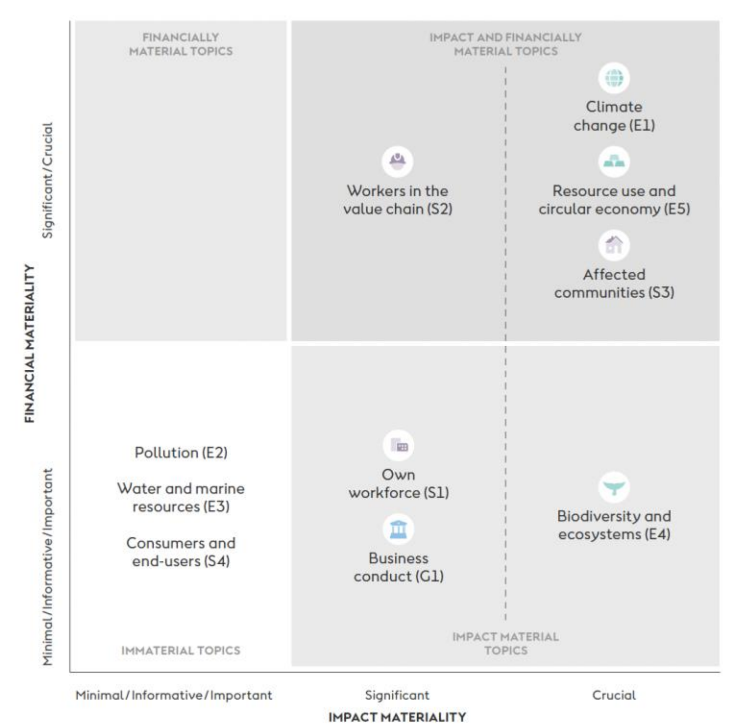
Wesentliche Themen einer Bank:
Praxisbeispiel.

Sustainability matters	Impact materiality	Financial materiality: Risk	Financial materiality: Opportunity	**Double materiality** (final output)
ESRS E1: Climate Change				
ESRS E2: Pollution				
ESRS E3: Water and marine resources				
ESRS E4: Biodiversity and ecosystems				
ESRS E5: Resource use & circular economy				
ESRS S1: Own workforce				
ESRS S2: Workers in the value chain				
ESRS S3: Affected Cummunities				
ESRS S4: Consumers and end-users				
ESRS G1: Business conduct				

Thresholds: Critical Significant Important Informative Minimal

Die Matrix ist tot —
es lebe die Matrix.





Quelle: Arla, Annual Report 2023 (links); Orsted, Annual Report 2023 (rechts)

First Mover:
IROs.

Definitionssache: Matters, topics, impacts, risks and opportunities (IRO).

„Das Unternehmen hat seine wesentlichen Auswirkungen, Risiken und Chancen anzugeben […].“
(ESRS 2, SBM-3 §46)

Zunehmende Granularität

Topic	Own Workforce	Sustainability Matters
Sub-Topic	Working Conditions	
Sub-Sub-Topic	Health & Safety	
Impact, Risk or Opportunity (IRO)	Verletzung durch Maschine	Ergebnisebene der Wesentlichkeitsanalyse

CSRD First Mover:
Übersicht Berichtslandschaft.

26
IROs
im Durchschnitt

47
IROs
maximal

8
IROs
minimal

Impacts	Positive Impacts	Negative Impacts	Risks	Opportunities
19	9	10	8	6

– 50% der First Mover berichten ihre IROs nicht transparent und sind somit nicht in der Statistik vertreten

Praxisbeispiel:
IROs bei ABN AMRO.

Circular economy

As a bank, ABN AMRO has a responsibility towards society and the planet. Switching to a sustainable society together with our clients is what we strive for. Our purpose of 'Banking for better, for generations to come' reflects our choice for a sustainable course of action. By making sustainability an integral part of the services we provide, we have made the circular economy one of our focus points.

Circular economy plays a significant role in reducing climate change and biodiversity loss, given that resource extraction and processing account for 50% of global CO_2 emissions and damage to local biodiversity.[1] In addition, by reusing materials and therefore reducing the negative impact of raw materials' mining activities on local communities, the circular economy contributes to social impact. The Dutch government recognises the importance of circular economy and in 2017 presented the government-wide programme Netherlands Circular in 2050. This programme outlines how the Netherlands can transform its economy into a sustainably driven, fully circular economy by 2050. An ambitious goal for the Netherlands is to reduce the use of primary abiotic materials, including minerals, metals and fossil energy carriers such as oil and coal, by 50%. Halving food waste by 2030 is another ambition.

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- IROs, die ausschließlich in den Fließtext eingebunden sind, machen es dem Adressaten schwer zu verstehen, welche Themen im Kapitel behandelt werden
- Der Adressat kann sich keinen schnellen Überblick machen, sondern ist gezwungen, den gesamten Bericht zu lesen

Praxisbeispiel:
IROs bei Ottobock.

3.3. Consumers and end-users (ESRS S4).

3.3.1. Material impacts, risks and opportunities.

We have identified the following **impacts** through our materiality analysis:

- Holistic patient care approach resulting in
  - Increased socio-economic benefit (i.e. relieve social systems)
  - Improved care and results for as well as satisfaction of end-users
  - Higher customer satisfaction
- Partnerships to
  - Promote social participation (e.g. Partner of the IPC)
  - Ensure the feasibility of sporting events (e.g. technical repair service for Paralympics)

We have identified the following **risks** through our materiality analysis:

- Consequences for consumer health through substances of concern/very high concern in products

We have identified the following **opportunities** through our materiality analysis:

- Improving access and quality of care through
  - Expansion of patient care clinics
  - Commitment to the best possible individual care (e.g. value-based measurement of results, promotion of reimbursement, lobbying)
  - High product quality, safety and transparency
- Customer satisfaction through
  - Cross selling and process efficiency (e.g. Life Lounge Pro)
  - Customer friendly complaint handling
- Access to quality information for end-users (i.e. ethical marketing, solution provider approach)
- Ensuring care through the qualification of professionals
- Getting more people into sport resulting in better mobility (e.g. Running Clinics)

Quelle: Ottobock, Sustainability Non-Financial Report 2023

Praxisbeispiel:
IROs bei SGL.

S1 OWN WORKFORCE

MATERIAL RISKS, IMPACTS AND OPPORTUNITIES		Location in value chain			Time horizon		
		Upstream	Own operations	Downstream	Short-term	Medium-term	Long-term
WORKING CONDITIONS							
Working conditions in higher-risk countries Although office workplaces tend to be considered lower risk for human rights impacts, SGL Group has a presence in countries with a higher risk for human rights impacts. Recent expansion means SGL Group doesn't yet have a full overview of global working conditions.	Actual negative impact		•		•		
EQUAL TREATMENT & OPPORTUNITIES FOR ALL							
Gender diversity above industry norms SGL Group has a gender balance that is well above transport and logistics industry norms (48% women). This has a positive impact on the workforce by promoting stronger workforce cohesion and improved well-being, especially for female employees.	Actual positive impact		•		•	•	•
HEALTH & SAFETY							
Incidents, injuries and fatalities (warehouse and aid & relief operations) Employees working in warehouses and on Aid & Relief activities are at increased risk of physical harm from incidents. Incidents can lead to negative outcomes for those affected – including pain, reduced well-being, loss of income and life-altering disability or loss of life.	Actual negative impact		•		•	•	•

- Die Darstellung von IROs in tabellarischer Form hilft dabei, repetitive Texte zu vermeiden
- Besonders Value Chain und Time Horizon Informationen lassen sich adäquat einbinden

First Mover:
Darstellung.

Darstellungsform: Basic.
Praxisbeispiel.

Collective bargaining coverage and social dialog

Policy on freedom of association and collective bargaining
As laid down in our Code of Conduct, we respect individual rights to freedom of opinion and association, and we respect the right to collective bargaining and co-determination.

AkzoNobel's current percentage of own employees covered by a collective bargaining agreement (CBA) is 48%.

Gender pay gap and total compensation

The gender pay gap was not determined to be a material topic, following our double materiality assessment. However, from a stakeholder information requirement perspective, we include this topic.

In 2022, we commissioned an external party specialized in data-driven analyses to explore the gender pay gap within AkzoNobel and evaluate our baseline on gender pay equality. The research found a 0.9% gap in favor of men, after correcting for background variables. For benchmark purposes, the gender pay gap in the EU shows an average pay difference in favor of men of 12.7% for 2021.

During 2023, we worked on the findings to prevent the gap from growing by, for example, enabling channels for employees to address salary discrepancies and increasing pay transparency, including reporting to external institutions such as local governments. Another, more in-depth, gender pay gap analysis by an external party will take place in the coming years to drive more insights. For further compensation indicators, such as pay ratios, please refer to the Remuneration report.

Incidents, complaints and severe human rights impacts

During 2023, no severe human rights impacts and incidents were reported in our own operations. For an overview of cases registered through our SpeakUp! mechanism, please see the Integrity and compliance management chapter.

Health and safety

Safety, as one of our core values, is embedded into everything we do. We care about the safety of our colleagues and everyone we work with.

Health and safety policy
Through our Health, Safety, Environment and Security (HSE&S) Policy, we acknowledge our responsibility for protecting the health and safety of our employees, contractors, customers and neighbors, while maintaining the security of our people and assets and protecting the environment. It's our vision to achieve zero injuries, waste and harm through operational excellence. The environmental aspects are covered in the Environmental section, while the health and safety elements are covered in this section.

Management programs in the areas of people safety and health, process safety and security help us live up to the highest standards in our activities and at our sites. Our commitment to running our operations safely is underpinned by our Life-Saving Rules and Golden Principle to stop work if conditions or behavior are unsafe.

Processes for engaging with workers
Our workforce at all locations help to establish and implement annual HSE&S plans through workers' representative groups, such as works councils and labor organizations. This ensures that we conform to regulatory requirements and/or the requirements from our ISO certified HSE&S management systems.

Targets related to health and safety
- Fatalities (employees, temporary workers, independent contractors): Zero
- Life-changing injuries: Zero
- Regulatory actions level 4 (fines above €100,000): Zero

For benchmarking purposes, we continue to monitor the following KPI:
- Total reportable injury rate for employees/temporary workers/contractors

Learning from high potential events
In addition to learning from actual injuries and incidents, we put special emphasis and processes in place to learn from high potential events (HPEs). A high potential event is an incident with a potential high impact, or a near miss (not causing loss or damage) that might have, under different circumstances, resulted in high, major or catastrophic impact.

People safety and health
In 2023, we continued our life-critical procedures and HSE&S roadmap program. We identified areas that need improvement in our own operations and put them on a roadmap with targeted plans and governance. We also continued to invest in functional excellence and the renewal of our HSE&S capability framework.

In 2023, we continued the implementation of our lift truck/pedestrian segregation program and continued with Behaviour Based Safety (BBS), focusing on increased quality through more coached observations and strengthening the capability in this area.

We launched company-wide monthly Safety Moments for safety awareness, which are used by people managers in their team meetings to keep colleagues in all functions and

Darstellungsform: Verspielt.
Praxisbeispiel.

Impacts

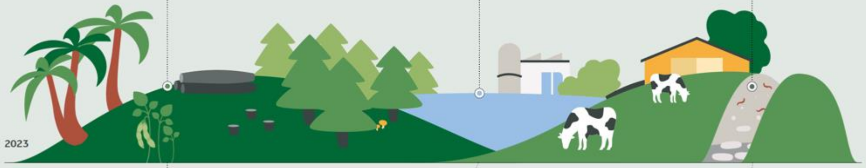
ARLA'S IMPACTS NOW

DEFORESTATION AND LAND USE

27% Volume share of soy
43% Volume share of palm
96% Volume share of forest fibre

WATER QUALITY

SOIL CONDITION



Ambitions

ARLA'S AMBITION FOR 2025

100%
Deforestation and conversion-free[1]

Deforestation is defined as the loss of natural forest as a result of conversion to agriculture or other non-forest land use, conversion to a plantation or severe or sustained degradation.

Conversion is defined as the change of a natural ecosystem to another land use or profound change in a natural ecosystem's species composition, structure or function.

[1] Covers volumes directly sourced by Arla and indirect volumes embedded in feed sourced by farmer owners on farms globally. The target applies to forest fibre and soy and palm in feed and ingredients. For palm used in feed, we extend our conversion-free target to end of 2028. This solely refers to other types of non-forest ecosystem conversion. No biodiversity offsets are used in relation to the deforestation and conversion-free target.

Policies

- Responsible Sourcing Policy for Palm
- Code of Conduct for Suppliers and Business Partners
- Responsible Sourcing Policy for Soy
- Environmental and Energy Management Policy & Green Ambition 2050
- Responsible Sourcing Policy for Forest Fibre

Strategy

BIODIVERSITY AND NATURE STRATEGY

In Arla, we believe that a symbiotic relationship with nature is essential to sustainable farming. Addressing climate change must go hand in hand with tackling biodiversity loss – both are crucial for our planet.

We focus on activities that leave our farms in better and healthier shape for the next generation and have hands-on initiatives in place that protect the natural surroundings of not only our own farms, but across the globe.

Our biodiversity approach places great importance on safeguarding regional water sources and minimising emissions throughout the entire value chain to preserve access to clean water.

To achieve our targets, it is critical to ensure strong cooperation throughout the entire value chain as well as across industries.

All Arla farmers are committed to maintaining and enhancing nature and biodiversity on their farms and to engage in farming practices that enhance carbon sequestration in the ground. We continuously explore ways to support natural ecosystems, such as grass or peatlands, and to build a more diverse, robust and accessible local agricultural landscape. But we also seek to nurture the environment whenever sourcing ingredients from afar.

Producing nutritious quality dairy products can put pressure on nature, if not managed carefully. In Arla, we recognise that we are innately dependent on nature in all stages of the value chain.

This is most apparent on the farms, where the cycles and processes of the environment, including subtle interactions of a diverse range of species, provide essential natural capital such as water, feed, nutrients and air.

Ein Bild oder tausend Worte?

Welchen Sinn ergeben Fotos
in einem Sustainability Statement?

Stellen sie für den Adressaten
eine relevante Information dar?

Wenig Sinnvolle Gestaltungen.

Quelle: Unsplash (Noah Buscher, Paula Prekopova)

Sinnvolle Gestaltungen.

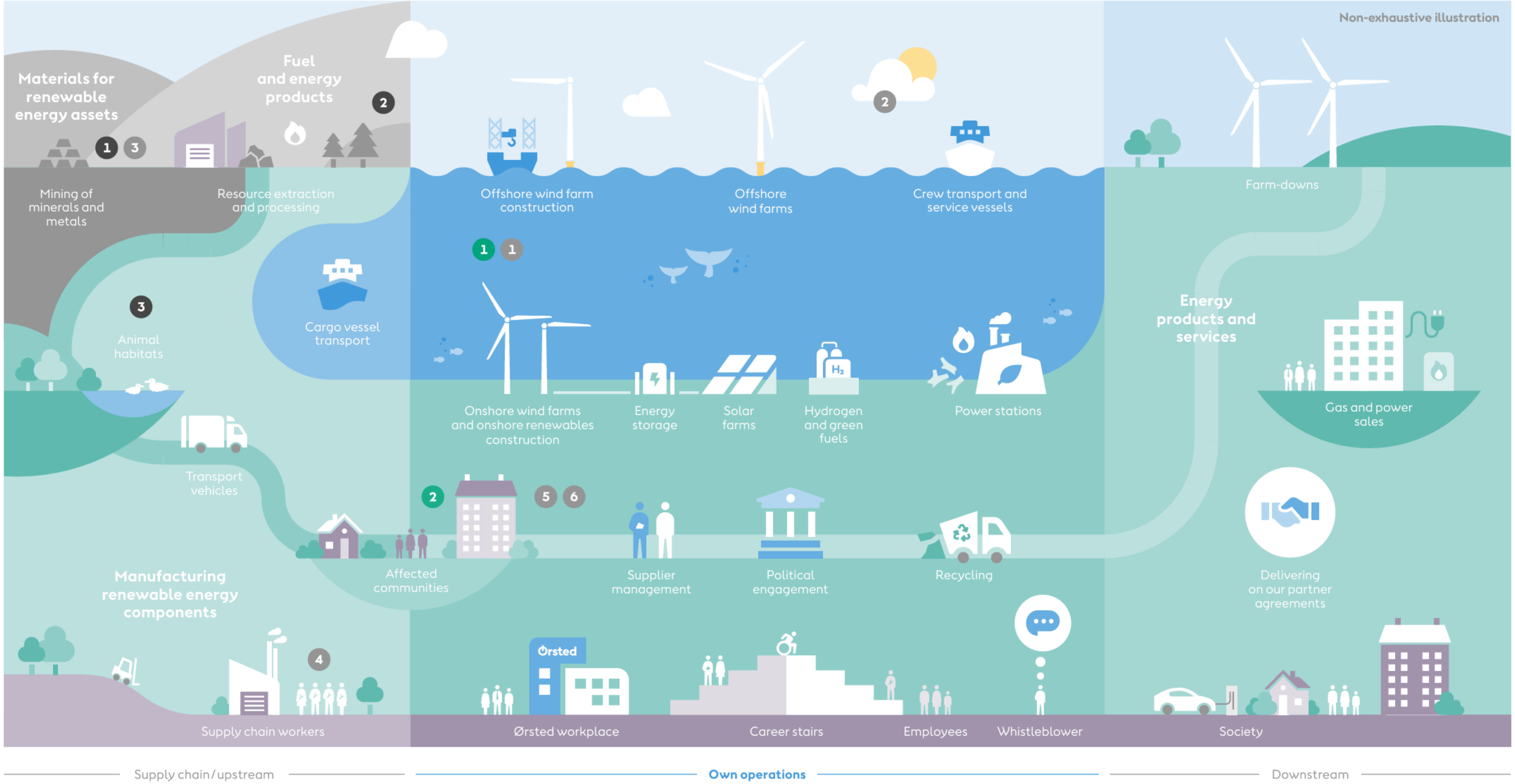
Beispiel:

Ein Metallunternehmen definiert das Thema
„Legacy Impact“ als organisationsspezifisches wesentliches Thema.

Was wird in diesem Abschnitt berichtet?

Quelle: NorskHydro, Annual Report 2023

Value chain overview — showing where our material sustainability-related impacts (crucial) and our material sustainability-related risks occur across our full value chain



Positive impacts

1. Renewable energy deployment
2. Local jobs and educational opportunities

Negative impacts

1. Use of virgin materials
2. Natural resources exploitation and land-use change
3. Habitat loss from land degradation

Sustainability-related risks

1. Transition climate-related risk
2. Physical climate-related risks
3. Availability of materials and components
4. Supplier misconduct related to human rights
5. Local community interests and concerns
6. Indigenous Peoples' consent

3

Tipps und Tricks für die Berichterstellung.

Toolkit:
Wichtige Ressourcen.

EFRAG IG 1
Wesentlichkeit
https://www.efrag.org/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf

EFRAG IG 2
Wertschöpfung
https://www.efrag.org/sites/webpublishing/SiteAssets/EFRAG%20IG%202%20Value%20Chain_final.pdf

EFRAG IG 3
Datenpunkte
https://efrag.sharefile.com/public/share/web-s363afe552f8a4f3b99de63a12c2f8865

Sustainitright
ESRS Crawler
https://app.sustainitright.com/repo/browse-esrs

EFRAG
Q&As
https://www.efrag.org/sites/default/files/media/document/2024-07/Compilation%20Explanations%20January%20-%20July%202024.pdf

EFRAG ID177
DR Mapping
https://www.efrag.org/sites/default/files/media/document/2024-12/ID%20177%20%E2%80%93%20Mapping%20sustainability%20matters%20(ESRS%201%20AR%2016)%20with%20Disclosure%20Requirements.pdf

DNK
IRO Formulierung
https://www.deutscher-nachhaltigkeitskodex.de/media/4ijpazw4/dnk_iros-impacts-risks-and-opportunities.pdf

Die drei
ESRS Indizes.

Disclosure Requirement Index (gem. ESRS 2.56)

- Das Pendant zum GRI-Index.
- Dieser Index mappt jedes im Bericht vorhandene Disclosure Requirement auf die entsprechenden Seitenzahlen – intuitiv und sinnvoll.
- Vor allem, da die Unternehmen vom Rahmenwerk viele Freiheiten zur Strukturierung der Berichte eingeräumt bekommen.

Due Diligence Index (gem. ESRS 2 GOV-4 iVm. AR 8.)

- Hier werden spezifische Due Diligence-Elemente den entsprechenden Angaben im Bericht zugeordnet
- Es gibt keine Pflicht, diese Berichtsanforderungen mit einem Index zu erfüllen
- In der Praxis aber effiziente und einzig sinnvolle Methode.

EU Datapoint Index (gem. ESRS 2.56)

- Der umfangreichste Index.
- Listet über 60 Datenpunkte auf, die aus verschiedenen EU-Gesetzgebungen stammen.
- Hierbei ist anzugeben, ob der jeweilige Datenpunkt wesentlich ist und im Bericht behandelt wird (+ Seitenzahl).
- Der Aufbau ist weitgehend vorgegeben (im dargestellten Praxisbeispiel sind bspw. nur die beiden rechten Spalten variabel).

Disclosure Requirement Index (gem. ESRS 2.56).

LIST OF MATERIAL DRS	PARAGRAPH OR PAGE REFERENCE
S1-11 Social protection	Page 76
S1-13 Training and skills development metrics	Page 78
S1-14 Health and safety metrics	Page 85
S1-15 Work-life balance metrics	Page 76
S1-16 Remuneration metrics (pay gap and total remuneration)	Page 81
S1-17 Incidents, complaints and severe human rights impacts	Page 76

Due Diligence Index (gem. ESRS 2 GOV-4 iVm. AR 8.).

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS OR PAGES IN THE SUSTAINABILITY STATEMENT	DOES THE DISCLOSURE RELATE TO PEOPLE AND/OR THE ENVIRONMENT?
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2, page 16	People and Environment
	ESRS 2 GOV-3, page 17	People and Environment
	ESRS 2 SBM-3, page 29	People and Environment
	ESRS 2 SBM-3-E1, page 40 ESRS 2 SBM-3-E2, page 69	Environment
	ESRS 2 SBM-3-S1, pages 72, 79, 85 ESRS 2 SBM-3-S2, page 89 ESRS 2 SBM-3-S3, page 91	People
b) Engaging with affected stakeholders	ESRS 2 GOV-2, page 16 ESRS 2 SBM-2, page 25 ESRS 2 IRO-1, page 26	People and Environment
	ESRS 2 MDR-P: E1-2, page 45 E2-1, page 69	Environment

EU Datapoint Index (gem. ESRS 2.56).

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	MATERIAL / NOT MATERIAL	PAGE (AND PARAGRAPH) REFERENCE
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	Page 16
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Material	Page 16
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Material	Page 18
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	

Verortung der
ESRS Indizes.

– Standardgemäß ist die Verortung im Kapitel „Allgemeine Informationen“ vorgesehen

– Aber: Wir haben bei der EFRAG nachgefragt und in den offiziellen Q&As eine Antwort auf unsere Frage bekommen: Eine gebündelte Verortung ist auch in einem Appendix/Annex möglich!

Question ID 906 – Structure of sustainability statement – annex / appendix possible?

Release date

July 2024

Question asked

Is there the possibility to implement an ‘Appendix’ as another part of the sustainability statement (mainly for the content index, EU datapoint table, etc.)?

Answer

It is possible to have the content index and the EU datapoint table as another section of the management report.

The sustainability statement shall consist of four parts (ESRS 1 paragraph 56). The first part is related to general information. As the content index and the datapoints that derive from other EU legislation are part of the ESRS 2 Disclosure Requirement IRO-2 – *Disclosure Requirements in ESRS covered by the undertaking’s sustainability statement*, they need to be included in the part related to general information. However, information can, subject to the incorporation by reference requirements of ESRS 1 paragraph 120, also be placed in ‘another section of the management report’ (ESRS 1 paragraph 119 (a)).

Reference is made to ID 628 *Content index.*

Ggf. Zielgerichtete Unterstützung suchen – für Jahr 1.

Wesentlichkeits-analyse

Lücken-schließung

Datenerhebung

Konzeption & Texterstellung

Grafische Umsetzung

Prüfbegleitung

Nicht jedes Unternehmen braucht eine externe Unterstützung in allen Bereichen.

- Suchen Sie sich ggf. Partner, die zielgerichtet Ihre größte Lücke bedienen können
- Vorher sollte klar sein: brauchen Sie Pragmatismus und Komplexionsreduktion oder brauchen Sie mehr technisches Know-How?

4

Tipps und Tricks für die Prüfung.

Mut beweisen:
Jährliche Wesentlichkeitsanalyse?

Die CSRD ist für alle neu.
Das gilt auch für mögliche Partner bei der Umsetzung.
Und auch für Ihren Wirtschaftsprüfer

Es kann sich mitunter lohnen, bestimmte Vorgaben, die aus der Prüfung heraus entstehen, zu hinterfragen und die Diskussion mit Ihrem Prüfer zu suchen.

Beispiel aus der Praxis:
Vorgabe, dass die Wesentlichkeitsanalyse in ihrer Vollständigkeit jedes Jahr zu wiederholen ist. Inklusive jährlicher Prüfung des Prozesses versteht sich

Stimmt das eigentlich?

Mut beweisen:
Jährliche Wesentlichkeitsanalyse?

→

- Die Wesentlichkeitsanalyse ist Bestandteil der Anforderungen der ESRS
- Grundsätzlich beziehen sich diese Anforderungen auf jeweils ein Berichtsjahr
- Daraus kann abgeleitet werden, dass auch die Wesentlichkeitsanalyse ein jährlicher Prozess ist

ABER Nr. 1

- ESRS 2.53 h): „ob und wie sich das Verfahren im Vergleich zum vorangegangenen Berichtszeitraum geändert hat, wann das Verfahren zum letzten Mal geändert wurde, sowie die Termine für die nächsten Überprüfungen der Wesentlichkeitsanalyse.“

ABER NR. 2

- EFRAG IG 1 formuliert ein klares Opt-Out (IG 1 FAQ 7)
- Die Wesentlichkeitsanalyse kann auch in Folgejahren noch Gültigkeit aufweisen, wenn bestimmte Faktoren nicht eintreten
- Beispiele solcher Faktoren: Zukäufe/Verkäufe, externe Faktoren wie Pandemien etc.

Weitere lose Gedanken zur Prüfung.

Fragen Sie im Zweifel: **Wo steht das eigentlich?**

Fordern Sie am besten ein, dass nur gegen gesetzliche Rahmenwerke geprüft werden soll. (Nicht rechtsbindende) Zusatzdokumente wie die Implementation Guidances der EFRAG sollen SIE dabei unterstützen die CSRD zu implementieren – solche Dokumente sollten nicht die Prüfungsanforderungen erweitern!

Denken Sie daran, dass Sie und Ihr Prüfer **gemeinsam** am bestmöglichen Ergebnis arbeiten sollten – nicht gegeneinander.

An Pragmatismus erinnern!
Wenn für den (geprüften) Finanzbericht Ihres Unternehmens finanzielle Risiken und Chancen seit jeher "Pi mal Daumen" ermittelt werden und in der Wesentlichkeitsanalyse für die Bewertungen aufwendige und enorm detaillierte Dokumentationen jeder noch so kleinen Bewertung eingefordert werden → dann stimmt was nicht.

Überlegen Sie gut, wie viel Umfang Sie der Prüfung zugestehen. Kosten/Umfang für die Prüfung wurden zuletzt auch in einem Panel der europ. Kommission diskutiert.

Die Arbeit an der CSRD-Implementierung auf Augenhöhe mit Ihrem WP erfordert Know-How und Kapazitäten

→ Aber es lohnt sich! Was Sie abnicken und in Jahr 1 umsetzen, kriegen Sie so schnell nicht wieder los

→ Monetäre und zeitliche Ersparnis durch Verzicht auf eine jährliche vollständige Wesentlichkeitsanalyse oder unnötiger Datenanforderungen etc.

Ein letzter Blick ins
Simple Sabotage Field Manual.

(2) Make "speeches." Talk as frequently as possible and at great length. Illustrate your "points" by long anecdotes and accounts of personal experiences. Never hesitate to make a few appropriate "patriotic" comments.

(3) When possible, refer all matters to committees, for "further study and consideration." Attempt to make the committees as large as possible — never less than five.

(4) Bring up irrelevant issues as frequently as possible.

(5) Haggle over precise wordings of communications, minutes, resolutions.

(6) Refer back to matters decided upon at the last meeting and attempt to re-open the question of the advisability of that decision.

(7) Insist on perfect work in relatively unimportant products; send back for refinishing

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Q&A.

Frohe Weihnachten!

Bleiben Sie gesund und kommen Sie gut ins neue Jahr!

Kirchhoff Consult GmbH
Borselstraße 20
22765 Hamburg

T +49.40.609.186.0
F +49.40.60.86.16
info@kirchhoff.de

www.kirchhoff.de