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[www.drsc.de](http://www.drsc.de) - [info@drsc.de](mailto:info@drsc.de)

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## FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	20. Sitzung FA NB / 12.09.2023 / 13:45-15:00 Uhr
TOP:	06 – KMU-NB
Thema:	DRSC/RNE-Pilotgruppe / EFRAG zu KMU
Unterlage:	20_06a_FA-NB_KMU_Präsi ( <i>Stand: 6. September 2023</i> )

## NACHHALTIGKEITSBERICHTERSTATTUNG VON KMU

# Ein aktueller Überblick über Informationsbedarfe von Stakeholdern

9. August 2023

Gemeinsame Pilotgruppe des Deutschen Rechnungslegungs Standards Committee (DRSC) und des Rates für Nachhaltige Entwicklung (RNE)



Vgl. Sitzungsunterlage  
**20\_06b\_FA- NB**

## SR TEG- und SRB-Befassungen

- SR TEG: 13. Juli 2023, LSME V3 und VMSE V1
- SRB: 22. März 2023, LSME V2

## Zeitplan

- 7. September 2023, 2. Workshop, VSME Community
- 12. September 2023, SR TEG zu LSME und VSME
- Weitere SRB Befassung mit LSME und VSME ausstehend
- Konsultation voraussichtlich ab November 2023 (LSME, ggf. auch VSME)
- Delegierter Rechtsakt der EU-Kommission geplant bis Ende 2024
  
- Kosten-Nutzen-Analyse? Basis for Conclusions? EFRAG Advice an EU-Kommission?

# Struktur des LSME



## LSME-Struktur (bisher)

Section 1 – General requirements (ESRS 1)

Section 2 – General disclosures (ESRS 2)

Section 3 – Environmental disclosures

Section 4 – Social disclosures

Section 5 – Business conduct disclosures

Topical sections

## LSME-Struktur (neu)

Section 1 – General requirements (ESRS 1)

Section 2 – General disclosures (ESRS 2)

Section 3 – Policies, Actions, Targets, Engagement and Remediation

Section 4 – Environmental disclosures

Section 5 – Social disclosures

Section 5 – Business conduct disclosures

Topical  
sections

# Struktur des LSME – Section 2 und 3



Thema	DR	DR	
Basis for preparation	BP-1 General basis for preparation of the sustainability statement	1	Section 2
	BP-2 Disclosures in relation to specific circumstances	2	
Governance	GOV-1 The role of the administrative, management and supervisory bodies	3	
	GOV-2 <del>Sustainability</del> Due diligence	4	
Strategy	SBM-1 <del>Market position</del> , Strategy, business model(s) and value chain	5	
	SBM-2 Interests and views of stakeholders	6	
	SBM-3 Material impacts and risks and their interaction with strategy and business model(s)	7	
	(V) SBM-4 Material opportunities	VD 8	
Impact and risk management	IR-1 <del>Description of the</del> Processes to identify and assess material impacts and risks	9	
	IR-2 Topics covered by the undertaking's sustainability statement	10	
Impact and risk management	IR-3 Policies <del>adopted to manage material and actions in relation to</del> sustainability matters	11	Section 3
	IR-4 <del>Actions and resources to manage material</del> Targets in relation to sustainability matters	12	
	<del>IR-5 Targets to manage material sustainability matters</del>		
	IR 5 6 Processes for engaging with own workers, workers in the value chain, affected communities, consumers and end-users, and their representatives about impacts	13	
	IR 6 7 Processes to remediate negative impacts and channels for own <del>workers-workforce, value chain</del> workers <del>in the value chain</del> , affected communities, consumers and end-users to raise concerns	14	

## Beispiele für bisherige Entscheidungen / derzeitige Überlegungen

- Stand-alone Standard
- Verweise (*incorporation by reference*) möglich auf folgende Angaben (Voraussetzungen wie Set 1):
  - innerhalb des Lageberichts
  - im Abschluss
  - im Corporate Governance Statement
  - im Vergütungsbericht
  - Pillar 3 Angaben, sofern der Konsolidierungskreis demjenigen des Nachhaltigkeitsberichts entspricht
- Branchenspezifische Anforderungen an KMU werden im Rahmen der Sektor-ESRS diskutiert
- Beibehaltung Wesentlichkeitskonzept für alle Angaben mit Ausnahme von Section 2 (General Disclosures), d.h. SFDR-Angaben Teil der Wesentlichkeitsprüfung

## Beispiele für bisherige Entscheidungen / derzeitige Überlegungen

- Zentralisierung der Anforderungen (z.B. Angaben zu *Policies, Actions, Targets*) in Section 3
- Optionale Angaben zu *Opportunities, positive Impacts* sowie *Views and Interests of Stakeholders* (d.h. Angabe, sofern Stakeholder befragt wurden, „*in the case that stakeholder engagement occurs*“)
- Angabe zu „Targets“ nicht freiwillig, aber beschränkt darauf, ob Ziele festgelegt wurden (und falls ja, ob diese wissenschaftsbasiert sind, wie diese berechnet und implementiert wurden)
- Beibehaltung der unternehmensspezifischen Angabepflichten, aber: „*need expected to decrease over time*“
- Keine Vereinfachungen für die Anforderungen bzgl. der Wertschöpfungskette (aber Schätzungen anhand von Branchenwerten und Proxies möglich, Section 1, 4.2)
- Angabe der EU-Taxonomie-Angaben gem. Art. 8
- Keine Vergleichsinformationen „*in the first year of preparation of the sustainability statement under the ESRS*“
- ...



- Begrenzung auf **Einzel-Nachhaltigkeitsbericht**: CSRD sieht keinen Konzern-Nachhaltigkeitsbericht für KMU vor
  - „*individual sustainability statement*“
  - Mutter-/Tochterunternehmen als Teil der Wertschöpfungskette
- Anpassungen an **Delegierten Rechtsakt der ESRS**
  - **Sensitive information** (Section 1, 6.7 i.V.m. Section 2, BP-1: Angabe zum Weglassen)

- Anpassungen an **Delegierten Rechtsakt der ESRS**
  - **Phase-in provisions** (Section 2.17 i.V.m. Section 1.Appendix C)
    - für GJ 2026 und 2027 (*d.h., sofern **nicht opt-out-Möglichkeit gewählt wird***)
    - für Section 2 und für folgende Topics: Biodiversity, own workforce, value chain workers, affected communities, consumers and end-users, **“nur” folgende Angaben** erforderlich:
      - Disclose list of matters that has been determined to be material and how business model and strategy take account of the impacts related to those matters
      - When undertaking is monitoring effectiveness of its actions to address these matters, describe progress made towards targets
      - Briefly describe policies in relation to those matters
      - Briefly describe actions it has taken to identify, monitor, prevent, mitigate, remediate or bring an end to actual or potential adverse impacts to the matters in question
      - Disclose metrics relevant to the matters in question

# Ausgestaltung des LSME – Section 2 und 3



DRSC

Thema	DR	
Basis for preparation	BP-1 General basis for preparation of the sustainability statement	
	BP-2 Disclosures in relation to specific circumstances	Reduced granularity (e.g., re/ info on value chain estimation; no comparative figures if not possible “with reasonable effort”)
Governance	GOV-1 The role of the administrative, management and supervisory bodies	Reduced granularity (e.g., for roles and responsibilities); no DR re/ controls & procedures re/ IR-mgmt
	GOV-2 Due diligence	Simplified (only if DD adopted or not, due to SFDR)
Strategy	SBM-1 Strategy, business model and value chain	Simplified (e.g., no breakdown of revenues, only in regard to certain sectors)
	SBM-2 Interests and views of stakeholders	Simplified (only if engagement occurs)
	SBM-3 Material impacts and risks and their interaction with strategy and business model	Simplified (e.g., no info about resilience of undertaking’s strategy and business model)
	(V) SBM-4 Material opportunities	
Impact and risk management	IR-1 Processes to identify and assess material impacts and risks	Incl. “anticipated financial effect” for environmental matters
	IR-2 Topics covered by the undertaking’s sustainability statement	
Impact and risk management	IR-3 Policies <b>and actions in relation to</b> sustainability matters	Simplified (by navigation table in AR, incl. SFDR)
	IR-4 <b>Targets in relation to</b> sustainability matters	
	IR-5 Processes for engaging with own workers, workers in the value chain, affected communities, consumers and end-users, and their representatives about impacts	
	IR-6 Processes to remediate negative impacts and channels for own <b>workforce, value chain</b> workers, affected communities, consumers and end-users to raise concerns	

Section 2

Section 3

# Ausgestaltung des LSME – Section 4 *Environmental Disclosures*



Thema	DR	
Climate change	<del>E1-1</del> <del>Transition plan for climate change mitigation</del>	Datapoints moved to section 3 (targets)
	E1-1 <del>2</del> Energy consumption and mix	Granularity reduced
	E1-2 <del>3</del> Gross Scopes 1, 2, 3 and Total GHG emissions	Granularity reduced for Scope 1 and 2
	E1-3 <del>4</del> GHG removals and GHG mitigation projects financed through carbon credits	
	E1-4 <del>5</del> <del>Potential</del> <del>Anticipated</del> financial effects from material physical and transition risks and potential climate-related opportunities	No further simplification possible (EU law related datapoints)
Pollution	E2-1 Pollution of air, water and soil	
	E2-2 Substances of concern and substances of very high concern	
Water and marine resources	E3-1 Water consumption	
Biodiversity and ecosystems	<del>E4-1</del> <del>Transition plan on biodiversity and ecosystems</del>	Datapoint moved to section 3 (targets)
	E4-1 <del>2</del> Impact metrics related to biodiversity and ecosystems change	Voluntary datapoints on biodiversity (due to EC DA) deleted, except one (now: "may", not "shall", b/c value chain cap dimension)
Resource use and circular economy	E5-1 Resource inflows	
	E5-2 Resource outflow	
Anticipated financial effects from material environmental-related impacts and risks other than climate	E6 Anticipated financial effects from material environmental-related impacts and risks other than climate (für: pollution, water and marine resources, biodiversity and circular economy)	Simplified / centralised

# Ausgestaltung des LSME – Section 5 Social Disclosures



Thema	DR	AR
Own workforce	S1-1 Characteristics of the undertaking`s employees	Granularity reduced (breakdowns only for countries with > 50 employees or >10% employees, b/c EC DA)
	S1-2 Characteristics of non-employees <del>workers</del> in the undertaking`s own workforce	
	S1-3 Collective bargaining coverage and social dialogue	Granularity reduced (e.g., no info on employees not covered by collective bargaining)
	S1-4 Adequate wages	
	S1-5 Social protection	Granularity reduced (e.g., still info re/ countries without social protection, but not % of employees)
	S1-6 Training and skills development <del>metrics indicators</del>	
	S1-7 Health and safety <del>metrics indicators</del>	
	S1-8 <del>Remuneration metrics Compensation indicators</del> (pay gap and total remuneration)	Clarification (e.g., definition of gender pay gap)
	S1-9 Incidents, complaints and severe human rights impacts	
	<del>(V)</del> S1-10 Diversity <del>metrics indicators</del>	
	(V) S1-11 Work-life balance <del>metrics indicators</del>	

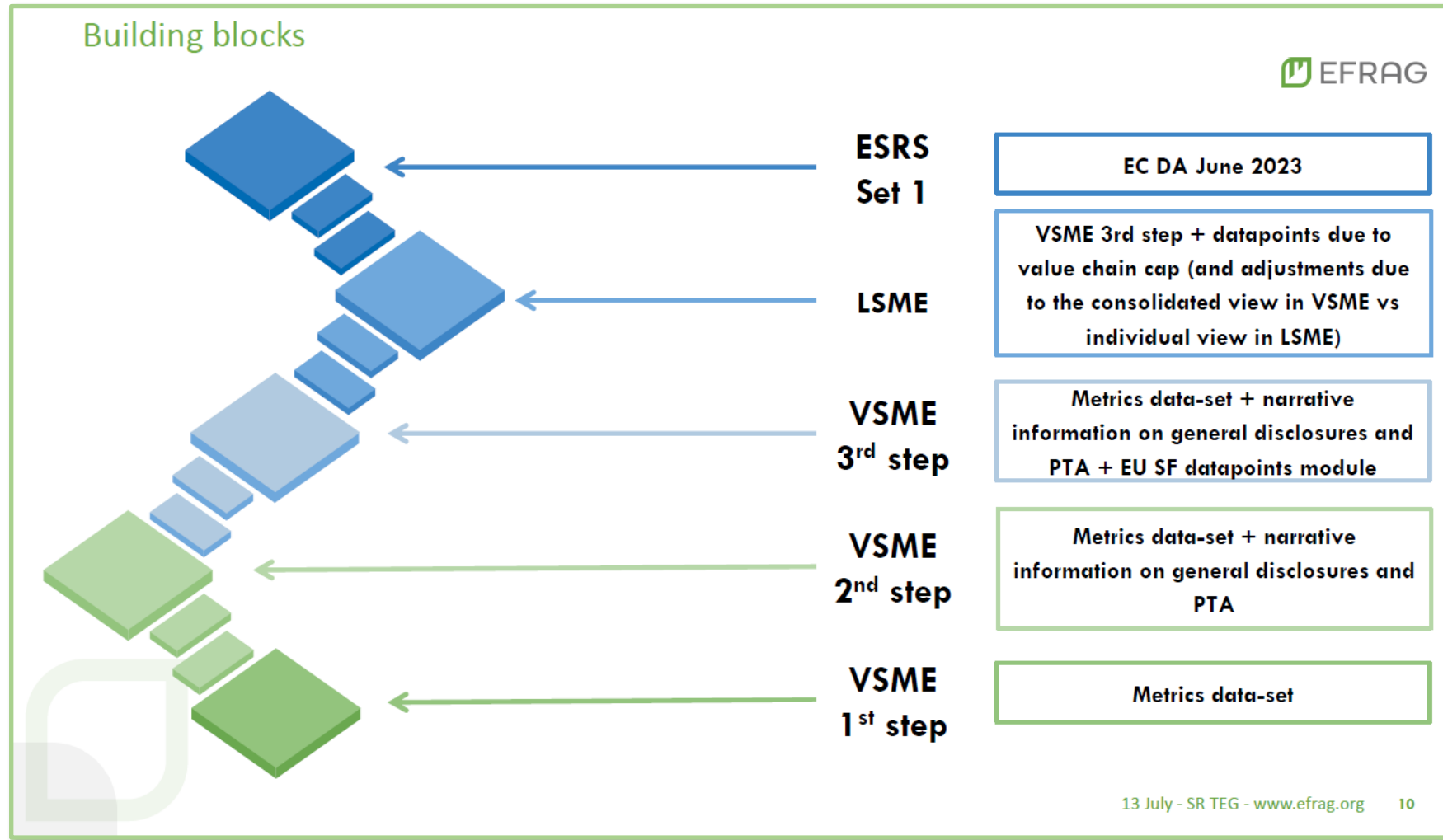
Thema	DR	AR only
Workers in the value chain	-	(AR 54: undertaking may highlight issues... , e.g. initiatives re/ health & safety of workers in value chain during a pandemic)
Affected communities	-	(AR 57: undertaking may highlight issues... , e.g. initiatives re/ the impacts on communities related to the undertaking`s operations due to extreme and sudden weather conditions)
Consumers and end-users	-	(AR 59: undertaking may highlight issues... , e.g. initiatives re/ the impacts on communities related to the undertaking`s operations due to extreme and sudden weather conditions)

# Ausgestaltung des LSME – Section 6 *Business Conduct*

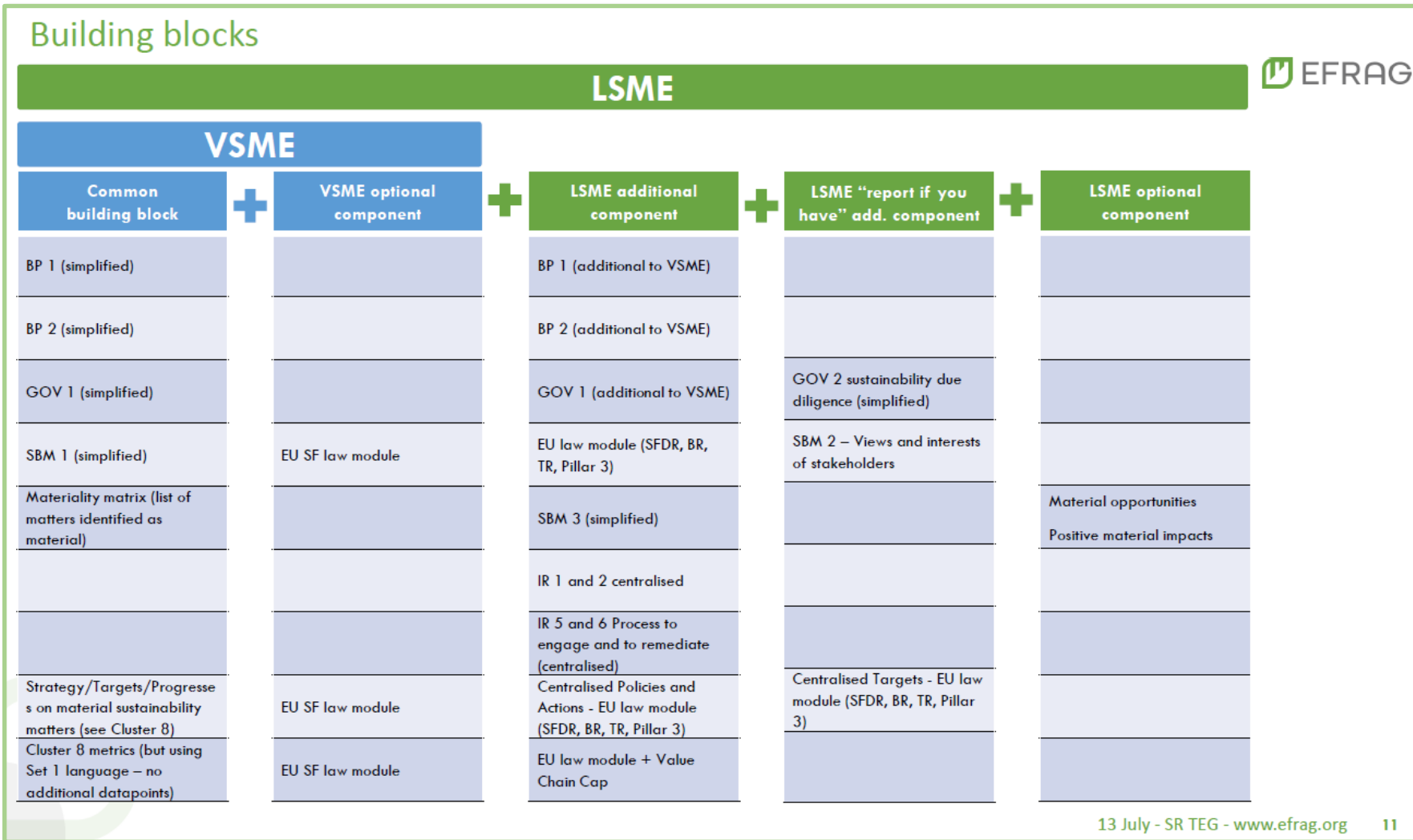


Thema	DR	AR
Governance	G1-1 Management of relationships with suppliers	Simplified (read with Section 2 IR 3: “state whether undertaking has a supplier code of conduct”; requirements adjusted to SFDR information, e.g., <i>whether</i> practice / procedure to monitor late payments are established, not how)
	G1-2 Anti-corruption and anti-bribery	Simplified (reduced to (1) state whether effectiveness of actions taken to address breaches of standards / procedures of anti-corruption and anti-bribery has been assessed; (2) number of convictions and amount of fines)
	G1-3 Political influence and lobbying activities	Simplified (some datapoints deleted, e.g., if member of administration, management or supervisory bodies held position in public administration in the two years preceding the appointment at the undertaking)

# Konzeption des VSME



# Konzeption des VSME







## VSME V1 General requirements

### VSME V1 General requirements

#### 1. Categories of disclosures

1.1 *Complying with [draft] VSME ESRS*

1.2 *[draft] VSME ESRS structure and reporting areas*

#### 2. Qualitative characteristics of information

#### 3. Double materiality as the basis for sustainability disclosures

3.1 *Stakeholder and their relevance to the materiality assessment process*

3.2 *Material matters and materiality of information*

3.3 *Impact Materiality*

3.4 *Financial materiality*

#### 4. Preparation and presentation of sustainability information

4.1 *Presenting comparative information*

4.2 *Time horizons*

4.3 *Consistency and connectivity of disclosures*

4.4 *Location of the sustainability statement and incorporation by reference*

4.5 *Proportionality*

4.6 *Optional disclosures*

4.7 *Classified and sensitive information, and information on intellectual property, know-how or results of innovation*

## VSME V1 General disclosures

### VSME V1 General disclosures

#### 5. Basis for preparation

*Disclosure Requirement 1 – General basis for preparation of the sustainability statement*

*Disclosure Requirement 2 – Disclosures in relation to specific circumstances*

#### 6. Governance

*Disclosure Requirement 3 – Governance bodies responsibilities*

#### 7. Strategy

*Disclosure Requirement 4 – Business model, strategy and value chain*

*Disclosure Requirement 5 – Key stakeholders*

#### 8. Material topics and subtopics management

*Disclosure Requirement 6 – Material sustainability matters*

*Disclosure Requirement 7 – Material matters and related policies, actions, metrics and targets*



DRSC

**Vielen Dank!**