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Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	43. Sitzung FA NB / 09.10.2025 / 10:15 – 14:45 Uhr (mit Pause)
TOP:	07 – ED SASB-Standards – Kommentierung
Thema:	Feedback Austauschrunden; Konsultationsfragen 6-15
Unterlage:	43_07a_FA-NB_SASB_Basis

1. Branchenbeschreibungen
 2. Metriken & technische Protokolle
 3. Backup – IFRS S2 *industry-based guidance* ED: Konsultationsfragen
 - Zielsetzung & Vorgehen
 - Inkrafttreten
- } **Umfangreiche Änderungen an 9 SASB-Standards**

Branchenklassifizierung über SICCS

that company. Companies are categorised under a single primary SICCS[®] industry. Integrated firms with revenue streams from different industries, for example, will only appear under one industry. Please contact

Ticker	Company Name	Primary SICCS Sector	Primary SICCS Industry
RIO	Rio Tinto Ltd	Extractives & Mineral Processing	Metals & Mining

Primary SICCS industry: EM-MM

and which associated metrics to report. In general, an entity should use the SASB Standard specific to its primary industry as identified in SICCS[®]. However, companies with substantial business in multiple SICCS[®] industries should refer to and consider the applicability of the disclosure topics and associated metrics in additional SASB Standards.

Industry descriptions

- BC54 In developing the proposed amendments to the SASB Standards in the Extractives & Minerals Processing sector, the **ISSB did not identify necessary structural changes to the industry groupings in SICCS**. The **proposed amendments, however, update the industry descriptions for the SASB Standards** in the Extractives & Minerals Processing sector to more clearly describe the activities of entities in the industry, based on desk research and stakeholder feedback.

Branchenbeschreibungen



Übersicht zu den Rückmeldungen

- ✓ **Coal Operations**
- ✓ **Metals & Mining**
- ✓ **Construction Materials**
- ✗ **Iron & Steel Producers**
- ✓ **Oil & Gas – Exploration & Production**
- ✗ **Oil & Gas – Midstream**
- ✗ **Oil & Gas –Refining & Marketing**
- ✗ **Oil & Gas –Services**
- ✓ **Processed Foods**

Coal Operations (Clean & TC)

Industry Description

Coal Operations entities mine coal and manufacture coal-based products such as coke. Typical business activities include underground and surface mining, and thermal and metallurgical coal production.

Note: this SASB Standard is intended for entities engaged in producing coal and associated products. For content related to metals and other hard minerals production, refer to the Metals & Mining (EM-MM) SASB Standard.

Industry Description

~~The Coal Operations industry includes entities that mine coal and those that manufacture coal-based coal products such as coke. Typical business activities include Mining activity covers both underground and surface mining, and thermal and metallurgical coal production.~~

~~Note: this SASB Standard is intended for entities engaged in producing coal and associated products. For content related to metals and other hard minerals production, refer to the Metals & Mining (EM-MM) SASB Standard.~~

Coal Operations: Rückmeldungen

- **Beobachtung DRSC-Mitarbeiterstab:** SICCS-Klassifizierung (EM-CO) fehlt in Branchenbeschreibung
- Grds. aussagekräftigere Beschreibung als vor Überarbeitung
- Auslegungsfragen bzgl. einzelner Formulierungen („coal-based“, „typical“, „include“) → Begriffsverwendung könnte in der Praxis für Unsicherheiten sorgen, wo die Grenze für die Zuordnung zu einer Branche genau verläuft
- Beispiele („such as coke“): ggf. zu abschließender Aufzählung ausbauen oder komplett weglassen → Tendenz: weglassen, um Unklarheiten zu vermeiden

Industry Description

Metals & Mining (EM-MM) entities extract minerals, produce ores, smelt and refine metals, manufacture metal products and provide mining support services. Entities produce metallic ores and concentrates, precious metals and stones, salt, peat and other minerals. Larger entities in this industry are integrated vertically—from mining across global operations to wholesaling metals to customers.

Note: this SASB Standard is intended for entities producing all types of non-hydrocarbon minerals and manufacturing non-ferrous intermediate and end products. For content related to coal production, refer to the Coal Operations SASB Standard. For content related to iron and steel production, refer to the Iron & Steel Producers (EM-IS) SASB Standard.

Industry Description

~~The Metals & Mining (EM-MM) entities extract minerals, produce ores, smelt and refine metals, manufacture metal products and provide mining support services. industry is involved in extracting metals and minerals, producing ores, quarrying stones, smelting and manufacturing metals, refining metals, and providing mining support activities. Entities also produce metallic ores and concentrates, iron ores, rare earth metals, and precious metals and stones, salt, peat and other minerals. Larger entities in this industry are integrated vertically—from mining across global operations to wholesaling metals to customers.~~

Note: this SASB Standard is intended for entities producing all types of non-hydrocarbon minerals and manufacturing non-ferrous intermediate and end products. For content related to coal production, refer to the Coal Operations SASB Standard. For content related to iron and steel production, refer to the ~~There exists a separate standard for the Iron & Steel Producers (EM-IS) SASB Standard.~~ industry.

Metals & Mining: Rückmeldungen

- Nur aktiver Bergbau sollte erfasst werden, keine Nachsorgeaktivitäten oder stillgelegte bzw. inaktive Bergwerke
- Unklar, warum der Betrieb von Steinbrüchen ("Quarrying") gestrichen wurde
- Branchenklassifizierung
 - Umstellung auf NACE-Codes
 - Alternativ: Überleitung von SICS- zu NACE-Codes

Industry Description

Construction Materials (EM-CM) entities produce construction materials for sale to construction entities or wholesale distributors. These primarily include cement and aggregates, but also glass, plastic materials, insulation, bricks and roofing material. Materials producers can operate their own quarries, mine stone, sand or gravel, or source their raw minerals from independent suppliers.

Note: this SASB Standard is intended for entities producing mineral-based construction materials. For content related to wood-building products or associated raw materials production, refer to the Building Products & Furnishings (CG-BF), Forestry Management (RR-FM) and Pulp & Paper Products (RR-PP) SASB Standards.

Construction Materials (TC)

Industry Description

Construction Materials (EM-CM) entities ~~have global operations and~~ produce construction materials for sale to construction entities or wholesale distributors. These primarily include cement and aggregates, but also glass, plastic materials, insulation, bricks and roofing material. Materials producers can operate their own quarries, mine stone, sand or gravel, or source their raw minerals from independent suppliers. ~~mining crushed stone or sand and gravel.~~ They may also purchase raw materials from the mining and petroleum industries.

Note: this SASB Standard is intended for entities producing mineral-based construction materials. For content related to ~~Entities producing wood-building products or associated raw materials production, refer to~~ the Building Products & Furnishings (CG-BF) ~~industry, Forestry Management industry (RR-FM); and Pulp & Paper Products industry (RR-PP)~~ SASB Standards. ~~under the Sustainable Industry Classification System (SICS) and are not included in the Construction Materials standard.~~

Construction Materials: Rückmeldungen

- **Beobachtung DRSC-Mitarbeiterstab:** Betrieb von Steinbrüchen ("Quarrying") nur noch hier aufgenommen → „*Materials producers can operate their own quarries [...].*“
- Anwendungsbereich z.T. unklar, bspw. ob auch Naturstein- und Gipsunternehmen erfasst werden (vermutlich ja)
- Verkauf erfolgt nicht nur an Zwischenhändler, sondern auch an Endkunden (z.B. Naturstein und Gips) → sollte in Branchenbeschreibung mit aufgenommen werden
- Starker Bezug auf Primärrohstoffe, der nicht (mehr) zu 100% gegeben ist → Verwendung sekundärer Rohstoffe wie bspw. Betonrecycling sollten ergänzt werden
- Branchenklassifizierung: (zusätzliche) Angabe von NACE-Codes

Oil & Gas – Exploration & Production (Clean)

Industry Description

Oil & Gas – Exploration & Production (EM-EP) entities explore for, extract or produce petroleum, mostly crude oil and natural gas, which are the ‘upstream’ portion of the oil and gas value chain. Petroleum is defined as a naturally occurring mixture consisting of hydrocarbons in a gaseous, liquid or solid state. Entities in the industry develop oil and gas reserves including unconventional resources like shale oil or gas, oil sands and gas hydrates. Activities covered by this Standard include the development of both onshore and offshore reserves. Oil & Gas – Exploration & Production entities typically contract with the Oil & Gas – Services industry to provide oilfield services, technologies and associated equipment.

Note: this SASB Standard is intended for entities engaged in upstream oil and gas activities. Integrated oil and gas activities typically include upstream, midstream (transportation, processing and storage) and downstream (refining and marketing)—and, in some cases, petrochemical and biofuels production. For content related to those other oil and gas value chain segments, refer to the Oil & Gas – Midstream (EM-MD), Oil & Gas – Refining & Marketing (EM-RM), Chemicals (RT-CH) and Biofuels (RR-BI) SASB Standards.

Oil & Gas – Exploration & Production (TC)

Industry Description

Oil & Gas – Exploration & Production (EM-EP) (E&P) entities explore for, extract or produce petroleum, mostly energy products such as crude oil and natural gas, which are comprise the 'upstream' portion upstream operations of the oil and gas value chain. Petroleum is defined as a naturally occurring mixture consisting of hydrocarbons in a gaseous, liquid or solid state. Entities in the industry develop conventional and unconventional oil and gas reserves including unconventional resources like ; these include shale oil or gas reserves, oil sands and gas hydrates. Activities covered by this Standard standard include the development of both onshore and offshore on shore and off shore reserves. Oil & Gas – Exploration & Production entities typically contract The E&P industry creates contracts with the Oil & and Gas – Services industry to provide oilfield services, technologies and associated equipment. conduct several E&P activities and to obtain equipment and oilfield services.

Note: this SASB Standard is intended for entities engaged in upstream oil and gas activities. These disclosure topics are for 'pure-play' E&P activities or independent E&P entities. Integrated oil and gas activities typically include upstream, midstream (transportation, processing and storage) and downstream (refining and marketing)—and, in some cases, petrochemical and biofuels production. For content related to those other oil and gas value chain segments, refer to the Oil & Gas – Midstream (EM-MD), Oil & Gas – Refining & Marketing (EM-RM), Chemicals (RT-CH) and Biofuels (RR-BI) SASB Standards. entities conduct upstream operations but also may distribute, refine or market crude oil, natural gas or refined products. Separate standards exist for the Oil and Gas Midstream (EM MD) and Refining & Marketing (EM RM) industries. As such, integrated entities should also consider the disclosure topics and metrics from these Standards. A separate standard also exists for the Oil and Gas Services industry (EM SV).

Oil & Gas – Exploration & Production: Rückmeldungen

- Ggf. mit Bohrlochbergbau kombinieren, da bspw. die Förderung von Lithium oder Wasser-Geothermie näher an Öl- und Gasförderung (mit Bohrlöchern) als an Metals & Mining (EM-MM)
- Carbon Capture-Aktivitäten (CCS, CCUS) ggf. in Branchenbeschreibung ergänzen

Processed Foods (Clean)

Industry Description

Entities in the Processed Foods industry process and package foods such as baked goods, frozen foods, snack foods, ready-to-eat meals, baby food, pet foods and condiments. Inputs to these products typically include agriculture and livestock products, seasonings, additives and enhancers. Processing activities include milling, grinding, seasoning, cooking, freezing, fermenting, canning and packaging. The products are made ready to consume on their own or as part of cooking and food preparation. Products marketed for retail consumers are generally sold in food retail stores and online. The industry also supplies a range of business customers including restaurants, cafeterias, hotels and airlines. The industry is characterised by large and complex ingredient supply chains because many entities operate globally and source ingredients from around the world.

Note: this SASB Standard is intended for entities engaged in the final stages of the food processing value chain. Processed Foods entities are sometimes described as part of the 'packaged foods', 'ready-to-eat food manufacturing' or 'fast-moving consumer goods' industries. For content related to producing or processing raw agricultural products, refer to the Agricultural Products (FB-AG) SASB Standard. For content related to raising livestock or processing raw livestock products, refer to the Meat, Poultry & Dairy (FB-MP) SASB Standard. For content related to producing or selling beverages, refer to the Non-Alcoholic Beverages (FB-NB) SASB Standard.

Processed Foods (TC)

Industry Description

Entities in the Processed Foods industry process and package foods such as baked goods, bread, frozen foods, snack foods, ready-to-eat meals, baby food, pet foods and condiments for retail consumer consumption. Typically, these inputs to these products typically include agriculture and livestock products, seasonings, additives and enhancers. Processing activities include milling, grinding, seasoning, cooking, freezing, fermenting, canning and packaging. The products are made ready to consume on their own or as part of cooking and food preparation. Products are marketed for retail consumers are generally sold in food retail stores and online and can be found on food retailers' shelves. The industry also supplies a range of business customers including restaurants, cafeterias, hotels and airlines. The industry is characterised by large and complex ingredient supply chains, because many entities operate globally and source ingredients from around the world. Large entities operate globally, and international opportunities are driving growth.

Note: this SASB Standard is intended for entities engaged in the final stages of the food processing value chain. Processed Foods entities are sometimes described as part of the 'packaged foods', 'ready-to-eat food manufacturing' or 'fast-moving consumer goods' industries. For content related to producing or processing raw agricultural products, refer to the Agricultural Products (FB-AG) SASB Standard. For content related to raising livestock or processing raw livestock products, refer to the Meat, Poultry & Dairy (FB-MP) SASB Standard. For content related to producing or selling beverages, refer to the Non-Alcoholic Beverages (FB-NB) SASB Standard.

Processed Foods: Rückmeldungen

- SICS-Klassifizierung (FB-PF) fehlt in Branchenbeschreibung
- fraglich, wann sich Unternehmen in bestimmten Sektor einzuordnen hat (
- gute Abgrenzung zum Landwirtschaftssektor ist wichtig
- fraglich, warum “pet foods” drin ist; sind damit auch Futtermittel bzw. “feed” für die industrielle Landwirtschaft gemeint?
- bei den “inputs” wird “seasoning” als Beispiel genannt: bessere Begriff “condiments”, da dieser im Satz davor genutzt wird
- bei den “inputs” werden “enhancers” genannt, wobei “enhancers” typischerweise eine Untergruppe der “additives” darstellen und daher nicht extra aufgeführt werden müssten
- Vorschlag aus Sicht eines Bio-Händlers, der viele locale Waren handelt: “The industry is often characterised by large and complex ingredient supply chains because many entities operate globally and source ingredients from around the world.”
- “this SASB Standard is intended for entities engaged in the final stages of the food processing value chain” sollte vorne im Hauptteil der Beschreibung kommen, da wichtig

Metriken & technische Protokolle



THG-Emissionen

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X (1) Gross Scope 1 emissions and (2) percentage subject to emissions-limiting regulations	EM-CO-110a.1	EM-MM-110a.1	EM-CM-110a.1	EM-IS-110a.1			EM-RM-110a.1		
X Description of Scope 1 greenhouse gas emissions targets and analysis of performance against those targets	EM-CO-110a.2	EM-MM-110a.2	EM-CM-110a.2	EM-IS-110a.2			EM-RM-110a.2		
✓ Total Scope 1 methane emissions	EM-CO-110a.3				EM-EP-110a.4	EM-MD-110a.3			
✓ (1) Gross Scope 1 emissions, (2) percentage methane and (3) percentage subject to emissions-limiting regulations					EM-EP-110a.1	EM-MD-110a.1		EM-SV-110a.4 (ohne (2))	
✓ Quantity of gross Scope 1 emissions from: (1) flaring, (2) other combustion, (3) vented emissions and (4) fugitive emissions					EM-EP-110a.2				
X Description of Scope 1 greenhouse gas emissions targets and analysis of performance against those targets					EM-EP-110a.3	EM-MD-110a.2			
X (1) Total fuel consumed and (2) renewable fuel consumed								EM-SV-110a.1	
X Description of services and technologies offered to customers to manage risks and opportunities related to greenhouse gas emissions								EM-SV-110a.2	

THG-Emissionen

EM-EP-110a.4. Total Scope 1 methane emissions

- 1 An entity shall disclose its total gross Scope 1 methane (CH₄) emissions, in metric tonnes.
 - 1.1 Total methane emissions include methane emissions from all sources, including operational, idle or decommissioned facilities.
- 2 An entity shall disaggregate its total gross Scope 1 methane emissions disclosed between:
 - 2.1 the consolidated accounting group (for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and
 - 2.2 other investees excluded from the consolidated accounting group (for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).
- 3 An entity shall disclose whether it is a member of the United Nations Environment Programme Oil and Gas Methane Partnership 2.0 (OGMP 2.0) and, if so, the relevant OGMP 2.0 reporting level (Levels 1–5) that the entity has achieved.
 - 3.1 If the entity or any of its investees whose methane emissions are included in the measurement of the entity's methane emissions are not OGMP 2.0 members, the entity shall disclose how it calculates methane emissions (based on emissions factors or direct measurement), the frequency of leak detection and repair inspections, the technologies used and the assets subject to inspection.
 - 3.2 The entity shall disclose the protocols, frameworks or guidance used for the methane emissions calculations.

- Metrik zu Methanemissionen grds. zweckmäßig
- **Oil & Gas (EM-EP / EM-MD):** Verweis auf OGMP 2.0
 - Private Organisation als Referenz in Standard geeignet?
 - Nachhaltigkeitsziele können auch ohne OGMP-Zertifizierung erreicht werden
 - Fehlende OGMP-Zertifizierung als Malus in der Berichterstattung?

THG-Emissionen

EM-EP-110a.1. (1) Gross global Scope 1 emissions, (2) percentage methane, and (3) percentage subject to covered under emissions-limiting regulations

1 ~~An~~ The entity shall disclose ~~(1) its gross global Scope 1 greenhouse gas (GHG) emissions in metric tonnes of carbon dioxide equivalents (CO₂-e), to the atmosphere of the seven GHGs covered under the Kyoto Protocol— carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).~~

1.1 ~~In preparing this disclosure, the entity shall apply the measurement and disclosure requirements in paragraph 29(a) of IFRS S2 that are applicable to Scope 1 greenhouse gas emissions.~~

~~Emissions of all GHGs shall be consolidated and disclosed in metric tonnes of carbon dioxide equivalent (CO₂-e) and calculated in accordance with published 100-year time horizon global warming potential (GWP) values. To date, the preferred source for GWP values is the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (2014).~~

1.2 ~~Gross emissions are GHGs emitted into the atmosphere before accounting for offsets, credits or other similar mechanisms that have reduced or compensated for emissions.~~

2 ~~Scope 1 emissions are defined and shall be calculated according to the methodology contained in *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol)*, Revised Edition, March 2004, published by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD).~~

1.2 These emissions include Scope 1 greenhouse gas direct emissions of GHGs from stationary or mobile sources; these sources may include: equipment at well sites, gathering line networks, production facilities, refineries, chemical plants, terminals, fixed site drilling rigs, and office buildings; vehicles used for product and personnel transport (air, marine, road and rail); marine vessels transporting products, tank truck fleets, mobile drilling rigs; and moveable equipment at drilling sites and production facilities.

- Hinweis auf **Wesentlichkeit** ergänzen
 - Begriffe wie "equipment at [well sites]" oder "vehicles used for [product and personnel transport]" sind weit gefasst
 - ohne Verweis auf Wesentlichkeit der Angaben könnten Firmen sich genötigt sehen, zu granular zu berichten
- **"vehicles used for [...]“**: Klarstellung, wer die Emissionen (ab) wann übernimmt (Hinweis: Fahrzeuge sind oft gemietet)
 - Risikoübergang?
 - Geht die Emission auf denjenigen über, der das Produkt erzeugt oder bleibt sie bei dem Fahrzeugeigentümer?

THG-Emissionen

EM-EP-110a.2. Quantity Amount of gross global Scope 1 emissions from: (1) flaring, flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (4) (5) fugitive emissions

- 1 An The entity shall separately disclose its gross Scope 1 the amount of direct greenhouse gas (GHG) emissions in metric tonnes of carbon dioxide equivalent (CO₂-e) CO₂-e from: the following sources (1) flaring, flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (4) (5) fugitive emissions from operations.
- 1.1 Flaring includes Flared hydrocarbons shall include all flared emissions emitted from flares and which are associated with the management and disposal of unrecovered gases combusted during unrecoverable natural gas via combustion of hydrocarbon products from routine operations, upsets or emergencies.
- 1.2 Emissions from other combustion include: (i) emissions from stationary devices, which include boilers, heaters, furnaces, reciprocating internal combustion engines and turbines, incinerators, and thermal/catalytic oxidisers; and (ii) emissions from mobile sources, which include barges, ships, railcars and trucks for product and equipment transport; aircraft, buses and other entity-owned or leased vehicles used for personnel transport; forklifts, all-terrain vehicles, construction equipment and other off-road mobile equipment. Other combusted emissions shall include:
 - 1.2.1 Emissions from other combustion excludes flaring emissions.

- „Sonstige Verbrennung“ („other combustion“) weit gefasst → sollte genauer definiert werden
- auch hier Verweis auf **Wesentlichkeit** sinnvoll (z.B. Betrieb Rasenmäher am Bohrloch)

Metriken & technische Protokolle



Luftqualität

Metric	Coal Operations	Metals & Mining	Construction Material	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ Air pollutant emissions of: (1) NOx (excluding N2O), (2) SOx, (3) persistent organic pollutants, (4) volatile organic compounds, (5) hazardous air pollutants and (6) particulate matter		EM-MM-120a.1 (ohne (3))	EM-CM-120a.1	EM-IS-120a.1 (ohne (3))	EM-EP-120a.1 (ohne (3) und (5))	EM-MD-120a.1 (ohne (3) und (5))	EM-RM-120a.1 (ohne (3))	EM-SV-120a.1 (ohne (3) und (5))	
✗ Production capacity of refineries in or near areas of dense population							EM-RM-120a.2		

Luftqualität

EM-CM-120a.1. Air pollutant emissions of the following pollutants: (1) NO_x (excluding N₂O), (2) SO_x, (3) persistent organic pollutants, (4) particulate matter (PM₁₀), (4) dioxins/furans, (5) volatile organic compounds, (5) hazardous air pollutants and (6) particulate matter (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs) and (7) heavy metals

1 An The entity shall disclose its air pollutant emissions of air pollutants, in metric tonnes for each per-pollutant, released into the atmosphere.

4 An entity shall disclose its emissions of (3) persistent organic pollutants (POPs).

4.1 POP emissions include dioxins and furans (polychlorinated dibenzodioxins and polychlorinated dibenzofurans).

4.2 If the jurisdiction in which the entity operates has no applicable law or regulation to define POP emissions, the entity shall instead use the United Nations Environment Programme (UNEP) Convention, *Stockholm Convention on Persistent Organic Pollutants*, annex A, B, and C, 2009 definition of POPs.

6 An entity shall disclose its emissions of (5) hazardous air pollutants (HAPs).

6.1 HAPs are defined as pollutants known to cause adverse health or environmental effects.

6.1.1 HAPs include gases such as carbon monoxide, hydrogen chloride, hydrogen sulphide and polycyclic aromatic hydrocarbons or metals such as cadmium, chromium, lead, manganese and mercury.

- **EM-CM:**

- fraglich, ob persistente organische Schadstoffe („persistent organic pollutants – **Dioxine/Furane**) für Branche relevant
- Orientierung an **GCCA-Leitlinien** (Global Cement and Concrete Association)

- **EM-IS:** gefährliche Luftschadstoffe („hazardous air pollutants“)

- Beispiele verpflichtend?
- Beispielliste abschließend? Können weitere angegeben werden?

- **EM-EP:**

- Bei unbedenklichen Luftmessungen wird in der Praxis ggf. nicht jedes Jahr gemessen
- jährliche Messung gem. SASB-Standards(?) sinnvoll?

Luftqualität

Cement Best Practices and Reporting

The Global Cement and Concrete Association (GCCA) aims to demonstrate how tangible solutions can meet global construction challenges and sustainable development goals, while simultaneously displaying responsible industrial leadership in sourcing, manufacturing and use of cement and concrete.

- The guidelines for emissions measurement and reporting aims at promoting a uniform monitoring and reporting of emissions data; promoting internal management of emissions; and providing credible, practical and relevant information on emissions. It introduces the monitoring and reporting process, specifies the emissions, and defines the Key Performance Indicators (KPIs) considered most relevant for the cement industry i.e. emissions of dust, NO_x, SO₂, VOC, heavy metals and dioxins/ furans.

**GCCA Sustainability Guidelines for
the monitoring and reporting of
emissions from cement manufacturing**
October 2019

- **EM-CM:**

- fraglich, ob persistente organische Schadstoffe („persistent organic pollutants – **Dioxine/Furane**) für Branche relevant
- Orientierung an **GCCA-Leitlinien** (Global Cement and Concrete Association)

4.1.2 Selection of emissions

The largest volume substances emitted are particulate matters (PM), nitrogen oxides and sulphur dioxides. Trace quantities of the following substances may also be emitted:

- Volatile organic compounds (VOCs) or total hydrocarbons (THC); which include methane and ethane as well other hydrocarbons, and will be reported as carbon;
- Heavy metals and their compounds; which include mercury (Hg), cadmium (Cd), thallium (Tl), antimony (Sb), arsenic (As), lead (Pb), chromium (Cr), cobalt (Co), copper (Cu), manganese (Mn), nickel (Ni), and vanadium (V);
- Polychlorinated dibenzodioxins and dibenzofurans (PCDD/Fs); they include the 17 congeners of the NATO scheme adopted internationally and are reported as International Toxic Equivalent (I-TEQ).

Metriken & technische Protokolle



Energiemanagement

Metric	Coal Operations	Metals & Mining	Construction Material	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
(1) Total energy consumed, (2) purchased electricity consumed, (3) alternative energy consumed and (4) renewable electricity consumed from (a) self-generation and (b) direct contracts, (5) coal consumed and (6) natural gas consumed		EM-MM-130a.1 (ohne (3) und (5))	EM-CM-130a.1 (ohne (5) und (6))	EM-IS-130a.1 (ohne (3))					FB-PF-130a.1 (ohne (3), (5) und (6))

Angabepflicht zum Verbrauch von Erdgas fehlt im Standard (gem. BC 115 redaktionelles Versehen)

Other amendments to the *Metals & Mining* SASB Standard

BC115 The Exposure Draft proposes that a **sub-metric be added to metric EM-MM-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable requiring an entity to disclose information about the quantity of natural gas it has consumed.** The proposed sub-metric responds to stakeholder feedback that this disclosure would provide decision-useful information related to the risks and opportunities associated with energy costs and the reliability of various energy sources that is important to understand the prospects of entities in this industry.

Metriken & technische Protokolle



Wassermanagement

Metric	Coal Operations	Metals & Mining	Construction Material	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods	
✓ (1) Total water withdrawal, by source, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from waterstressed locations	EM-CO-140a.1	EM-MM-140a.1	EM-CM-140a.1	EM-IS-140a.1	EM-EP-140a.1			EM-RM-140a.1	EM-SV-140a.3	FB-PF-140a.1
✓ Description of water-related risks and opportunities and strategies to manage them, including any targets set to monitor progress	EM-CO-140a.3	EM-MM-140a.4			EM-EP-140a.6					FB-PF-140a.3
✗ Total water discharged by (1) destination and (2) level of treatment	EM-CO-140a.4	EM-MM-140a.3			EM-EP-140a.5			EM-RM-140a.3	EM-SV-140a.4	FB-PF-140a.4
✓ Percentage of production from mine sites where acid and metalliferous drainage (1) has the potential to occur, (2) is actively mitigated or (3) is under treatment or remediation	EM-CO-140a.5	EM-MM-140a.5								
✗ (1) Volume of produced water and flowback generated; (2) percentage (a) injected and (b) recycled; and (3) hydrocarbon content in discharged water					EM-EP-140a.2					
✓ Percentage of wells using hydraulic fracturing for which all fracturing fluid chemicals have been publicly disclosed					EM-EP-140a.3					
✓ Percentage of wells using hydraulic fracturing where ground or surface water quality deteriorated compared to a baseline					EM-EP-140a.4					

Wassermanagement

EM-CO-140a.1. (1) Total water withdrawal, by source, withdrawn, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations percentage of each in regions with High or Extremely High Baseline Water Stress

1 An The entity shall disclose (1) the quantity amount of water, in megalitres, thousands of cubic metres, withdrawn from all sources, disaggregated by source.

1.2 Water sources include:

1.2.1 surface water, defined as water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, bogs, ponds, lakes, rivers and streams;

1.2.2 groundwater, defined as water held in and recoverable from an underground formation;

1.2.3 seawater, defined as water in a sea or ocean;

1.2.4 produced water, defined as water that enters an entity's boundary by extraction (for example, crude oil), processing (for example, sugar cane processing), or by use of any raw material, and which must be managed by the entity; and

1.2.5 third-party water, defined as water supplied by municipal water suppliers, wastewater treatment plants, public or private utilities, and other organisations involved in the provision, transport, treatment, disposal, or use of water and effluent.

23 An The entity shall disclose (2) the volume amount of water, in megalitres, thousands of cubic metres, consumed in its direct operations.

2.13.4 Water consumption is defined as: the sum of all water withdrawn and integrated into products, used in the production of crops or generated as waste, that has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is not discharged back to surface water, groundwater, seawater or a third party.

- Angleichung an Anforderungen ESRS E3 (nach Überarbeitung)
- Angabe in Megaliter üblicher als Kubikmeter?
→ Änderung ggf. rückgängig machen
- Definition von Wasserquellen muss eindeutig sein, insb. "Wasser aus Drittquellen"
- **EM-EP:** Saline Tiefenwässer werden i.d.R. wieder in die Tiefe entlassen
 - Zusätzliche Angabe, wie viel Wasser wieder in den Boden entlassen wird?
Alternativ: Nettoentnahme angeben
 - (gilt auch für EM-EP-140a.2)

Wassermanagement

EM-EP-140a.6. Description of water-related risks and opportunities and strategies to manage them, including any targets set to monitor progress

- 1 An entity shall describe its risks associated with water withdrawals, water consumption and discharge of water or wastewater.
 - 1.1 Risks associated with water withdrawals and water consumption include risks to the availability and quality of water resources, which include:
 - 1.1.1 environmental constraints—such as operating in water-stressed regions, drought, floods, concerns of aquatic impingement or entrainment, interannual or seasonal variability, water quality that requires additional treatment at the point of input, and risks from the impact of climate change; and
 - 1.1.2 regulatory and financial constraints—such as water price volatility, stakeholder perceptions and concerns related to water withdrawals (for example, those involving local communities, non-governmental organisations and regulatory agencies), direct competition with other users (for example, commercial and municipal users), restrictions to withdrawals because of regulations, and constraints on the entity's ability to obtain or retain water rights or permits.
 - 1.2 Risks associated with discharged water or wastewater include the ability to obtain or retain rights or permits related to discharges, regulatory compliance related to discharges, restrictions on discharges, temperature control of discharges and risks stemming from impacts on local ecosystems and communities.
- 2 An entity shall describe how its water-related risks vary by:
 - 2.1 withdrawal source;
 - 2.2 discharge destinations, including surface water, groundwater, seawater or wastewater utilities;
 - 2.3 local regulations, including emerging regulations; and
 - 2.4 location of operating facilities.

- Änderungen grds. in Ordnung
- **EM-EP:** gilt auch für gesonderte Konsultationsfrage („Do you agree that the proposed amendments to the Water Management disclosure topic would provide useful information to primary users in a cost-effective manner for preparers?“)

Wassermanagement

EM-MM-140a.5. Percentage of production from mine sites where acid and metalliferous drainage (1) has the potential to occur, (2) is actively mitigated or (3) is under treatment or remediation

1 An entity shall separately disclose the percentage of total production by mass, in metric tonnes, from its mine sites where acid and metalliferous drainage (AMD) (1) has the potential to occur, (2) is actively mitigated or (3) is under treatment or remediation at the reporting date.

1.1 AMD includes acidic drainage, pH neutral metalliferous drainage, and saline drainage generally caused by the oxidation of sulphide minerals.

1.1.1 AMD sources include: waste rock dumps; ore stockpiles; tailings storage facilities and tailings dams; roadways and embankments constructed with sulphidic material; open cuts and mine pits; underground mines; heap and dump leach piles; and acid sulphate soils.

1.1.2 AMD could be referenced as 'acid-generating seepage', 'acid mine drainage' or 'acid rock drainage'.

- **EM-MM:** Angabepflicht eher nicht relevant (salzhaltige Abflüsse sind relevant, die hier genannten aber nicht)

Wassermanagement

EM-EP-140a.3. Percentage of wells using hydraulic fracturing hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals have been publicly disclosed used

- 1 An ~~The~~ entity shall disclose the percentage of ~~hydraulically fractured wells that use hydraulic fracturing~~ for which ~~there is public disclosure of all the~~ fracturing fluid chemicals used have been publicly disclosed.
 - 1.1 The percentage ~~is shall be~~ calculated as the number of wells for which the chemical content of the fracturing fluids has been publicly disclosed hydraulically fractured wells for which it provides public disclosure of all the chemical content of fracturing fluid, divided by the total number of ~~hydraulically fractured wells that use hydraulic fracturing~~.
 - 1.2 The entity numerator includes ~~shall include in the percentage~~ only those wells for which all fracturing fluid chemicals are publicly disclosed, including the chemicals that meet the definition of a trade secret.

EM-EP-140a.4. Percentage of wells using hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline

- 1 An ~~entity~~ shall disclose the percentage of wells in which ground or surface water quality deteriorated compared to a baseline.

~~The entity shall calculate the percentage as: the total number of hydraulic fracturing well sites for which it detected a deterioration in the ground or surface water surrounding the well site as compared to a baseline measurement, divided by the total number of hydraulic fracturing well sites.~~

 - 1.1 The ~~entity~~ shall disclose information about whether it has detected water quality deterioration against a baseline by monitoring the ground and surface water surrounding hydraulically fractured wells.
 - 1.1.1 The ~~entity~~ shall follow applicable jurisdictional standards, guidelines or regulations for the collection

- **Fracturing** unter Thema „Wassermanagement“?
- Angabepflicht ggf. besser unter Thema **„Gefahrstoffmanagement“** („hazardous materials management“ – in EM-EP nicht enthalten), da bei Fracturing i.d.R. nach Gefahrstoffen unterschieden wird

Metriken & technische Protokolle



Abfallmanagement

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ (1) Waste generated, (2) hazardous waste generated and (3) waste recycled			EM-CM-150a.1	EM-IS-150a.1					
✗ Description of services and technologies offered to customers to manage risks and opportunities related to water management								EM-SV-140a.2	

Abfallmanagement

EM-IS-150a.1. (1) Waste Amount of waste generated, (2) percentage hazardous waste generated and, (3) waste percentage recycled

- 1 An The entity shall disclose (1) the total mass weight of waste that it generated, in metric tonnes.
 - 1.1 Waste is defined as material for which the entity has no further use and that is discarded or released to the environment by the entity.
 - 1.2 Waste The scope includes slag, dust, slags, dusts, sludges, scrap steel, reject coal, other solid waste, sludge, used oil and other liquid waste. solid wastes that meet the above definition.
 - 1.3 Waste The scope excludes gaseous waste and wastewater. wastes.
 - 1.4 Waste includes hazardous waste.
- 2 An The entity shall disclose (2) the mass of hazardous waste that it generated that is included in the total mass of waste generated, in metric tonnes. percentage of hazardous waste generated, by weight.

- Starker Fokus auf **Resource-Outflows**
→ ggf. auch Resource-Inflows betrachten (wie stark wird Recycling-Material verwendet)
- Wegfall der Angabe zu **Abwasser** sinnvoll

Metriken & technische Protokolle



Abfall- und Gefahrstoffmanagement

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Non-mineral waste generated	EM-CO-150a.2	EM-MM-150a.4							
Tailings produced	EM-CO-150a.3	EM-MM-150a.5							
Waste rock generated ✓	EM-CO-150a.4	EM-MM-150a.6							
Hazardous waste generated	EM-CO-150a.5	EM-MM-150a.7							
Hazardous waste recycled	EM-CO-150a.6	EM-MM-150a.8							
X Number of significant incidents associated with hazardous waste management	EM-CO-150a.7	EM-MM-150a.9							
Waste and hazardous materials management policies and procedures for active and inactive operations	EM-CO-150a.8 (ohne "and hazardous materials")	EM-MM-150a.10							

EM-MM-150a.6. Waste rock generated

- 1 An entity shall disclose the total mass, in metric tonnes, of waste rock generated.
 - 1.1 Waste rock is defined as mineral material and low-grade ore with target minerals in concentrations too low for economic recovery at the time of mining.

- **Klarstellung:** Ist mit „waste rock“ auch Abraum gemeint?
- **Abraum** sollte ausgeschlossen sein, weil der Abraum "nur zur Seite geschoben wird", aber keinen Abfall darstellt (Klarstellung, dass es sich um Top Soil handelt)

Metriken & technische Protokolle

Gefahrstoffmanagement



X
X
X

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
(1) Hazardous waste generated and (2) hazardous waste recycled							EM-RM-150a.1		
(1) Number of underground storage tanks and (2) number of releases requiring clean-up							EM-RM-150a.2		
Description of services and technologies offered to customers to manage risks and opportunities related to handling hazardous materials								EM-SV-150a.2	

Metriken & technische Protokolle



Ökologische Auswirkungen

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Description of environmental management policies and practices for operational facilities	EM-CO-160a.1	EM-MM-160a.1	EM-CM-160a.1		EM-EP-160a.1	EM-MD-160a.1			
✓ Percentage of (1) proved and (2) probable coal/mineral/petroleum reserves in or near environmentally sensitive locations	EM-CO-160a.3	EM-MM-160a.3			EM-EP-160a.3				
✓ (1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	EM-CO-160a.4	EM-MM-160a.4	EM-CM-160a.2		EM-EP-160a.4	EM-MD-160a.3			
X (1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in environmentally sensitive locations, (4) volume in bodies of water and (5) volume recovered					EM-EP-160a.2	EM-MD-160a.4			
X Percentage of the total spatial footprint of operations in environmentally sensitive locations						EM-MD-160a.2			
X Description of services and technologies offered to customers to manage risks and opportunities related to ecological impacts								EM-SV-160a.2	

Ökologische Auswirkungen

EM-EP-160a.3. Percentage of (1) proved and (2) probable petroleum reserves in or near environmentally sensitive locations

- 1 An entity shall separately disclose the percentages of its (1) proved petroleum reserves and (2) probable petroleum reserves associated with operational facilities located in or near environmentally sensitive locations at the reporting date.
- 3 Environmentally sensitive locations are defined as areas where an entity's assets or activities interface with nature in areas deemed to be ecologically sensitive. Such locations are defined as:
 - 3.1 being important for biodiversity;
 - 3.2 having high ecosystem integrity;
 - 3.3 exhibiting rapidly declining ecosystem integrity; or
 - 3.4 being important for ecosystem service provision.
- 4 Environmentally sensitive locations include:
 - 4.1 International Union for Conservation of Nature (IUCN) protected areas (categories I–VI);
 - 4.2 Ramsar Wetlands of International Importance;
 - 4.3 United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Sites;
- 5 An entity's operational facilities are defined as 'in or near' an environmentally sensitive location if any part of a facility's spatial footprint of operations is in or within five kilometres of the boundary of an environmentally sensitive location.

- Wie viele Meter "nach oben" sind die Gebiete anzugeben? Was ist bspw. anzugeben, wenn eine große unterirdische Fläche im Mining betroffen ist?
- Definieren, für welche **Art des Bergbaus** diese Metrik zu berichten ist → Metrik wird für Untertage-Bergbau nicht für sinnvoll erachtet ("was in der Grube passiert, bleibt in der Grube,,")
- Gut, dass eine konkrete **Entfernungsangabe** gemacht wird und "Nähe" nicht offengelassen wird – 5 km könnte aber zu weitreichend sein → geringerer Radius wäre sinnvoll, da sonst in Europa sehr viel Landfläche betroffen wäre (gilt auch für andere Kennzahlen mit "near")
- Angleichung an **Finanzberichterstattung** ist sinnvoll
- Quellenangaben zu **sensiblen Gebiete**: sollte man die alle prüfen, wäre der Aufwand sehr hoch → Guidance wäre gut, wie genau geprüft werden soll (insb. weil Wirtschaftsprüfer ggf. wollen, dass alle Punkte geprüft werden, auch wenn explizit gesagt wird, dass es sich nur um Beispiele handelt); Sind alle Quellen öffentlich verfügbar?
- **EM-EP**: Warum bezieht es sich nur auf "petroleum", aber nicht auch auf "gas"? Man könnte auch allgemein nach Aktivitäten einordnen (bspw. Bohrlochbergbau statt "petroleum")

Ökologische Auswirkungen

EM-EP-160a.4. (1) Total spatial footprint of operations, (2) area disturbed and (3) area restored

- 1 An entity shall disclose (1) the total spatial footprint (area) of its operations area of disturbed land in square kilometres (km²) at the reporting date.
 - 1.1 The total spatial footprint of the entity's operations includes the cumulative area disturbed during the current and prior periods by its operations that has not been restored.
 - 1.2 The area disturbed is defined as the aggregate geographical area that has been subject to human activity that has changed the condition of the area, relative to an original reference state.
 - 1.2.1 Human activity is defined as the entity's activities and operations that have physically disrupted, modified, covered, compacted, moved or otherwise altered the characteristics of terrestrial, freshwater aquatic or marine ecosystems from before such activity.
 - 1.2.2 The entity's total spatial footprint of operations includes the area disturbed during the current period and continues to be the area disturbed in all subsequent reporting periods unless the area disturbed is restored.
 - 1.4 This disclosure includes all active sites, recently decommissioned sites awaiting restoration and sites being restored.
 - 1.5 Area restored is defined as a previously disturbed area that has been restored according to applicable jurisdictional law or regulation.

- „Total spacial footprint“: Umbenennung in Landnutzungsänderung (ähnlich "Land use" in ESRS)?
- Angabe in Hektar ist üblicher als die Angabe in Quadratkilometer – Änderung ggf. zurücknehmen
- Definitionen sollten genauer sein. Insb.: Was ist eine "disturbed area"? Wichtig: Interpretationsspielraum sollte vermieden werden. Fast jede Fläche in Europa wurde durch menschliche Aktivität geändert. Und: wann ist der "Originalzustand" erreicht?
- Gibt es eine Definition von „Operations“? Sind es nur z.B. die Produktionsstätten? Oder wäre auch ein Depot eine Operation? Oder ein Verwaltungsstandort?
- **EM-EP**: Der Flächenverbrauch ist klein, da man in die Tiefe bohrt. Ist die Rückbaufläche dann wirklich eine gute Kennzahl? Ggf. könnte man die Rückbaukosten ermitteln.

Metriken & technische Protokolle



Beziehungen zur Gemeinschaft und Rechte indigener Völker

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ Processes used to manage risks and opportunities associated with community rights and interests	EM-CO-210b.1	EM-MM-210b.1			EM-EP-210b.1				
✓ (1) Number of non-technical delays and (2) the total days idle	EM-CO-210b.2	EM-MM-210b.2			EM-EP-210b.2				
✓ Percentage of (1) proved and (2) probable coal/mineral/petroleum reserves in or near Indigenous Peoples' land	EM-CO-210b.3	EM-MM-210b.3			EM-EP-210b.3				
✗ Description of engagement processes and due diligence practices related to upholding Indigenous Peoples' rights	EM-CO-210b.4	EM-MM-210b.4			EM-EP-210b.4				

Beziehungen zur Gemeinschaft und Rechte indigener Völker

EM-CO-210b.1. Processes used to manage risks and opportunities associated with community rights and interests

- 1 An entity shall disclose information about how it manages the sustainability-related risks and opportunities associated with community rights and interests in areas where it operates. These include rights and interests related to economic, environmental, social and cultural factors, such as:
 - 1.1 employment, fair wages, payment transparency, national resource governance and respect for infrastructure and agricultural land;
 - 1.2 air and water, as well as safe disposal of waste;
 - 1.3 adequate healthcare, education and housing; and
 - 1.4 protection and preservation of places of cultural significance (for example, sacred sites or burial sites).
- 2 An entity shall disclose information about:
- 6 The disclosure includes information about an entity's efforts to eliminate or mitigate community risks or address community concerns, including:
 - 6.1 the use of a social impact assessment that evaluates, manages and mitigates risks;
 - 6.2 efforts to engage with stakeholders, build consensus and collaborate with communities;
 - 6.3 the frequency of community engagement;
 - 6.4 the amount invested in community engagement programmes; and
 - 6.5 'shared' or 'blended' value projects that provide quantifiable benefits to the community and the entity.

- Häufigkeit von Austauschformaten ist oft schwierig zu erheben
- Im Bereich "Beziehung zur Gemeinschaft und Rechte indigener Völker" sollte die Anforderung zu der Häufigkeit der Einbeziehung der Gemeinschaften abhängig von Regionen bzw. abhängig davon gemacht werden, wo man mit indigener Bevölkerung interagiert

Beziehungen zur Gemeinschaft und Rechte indigener Völker

EM-EP-210b.2. (1) Number of non-technical delays and (2) the total days idle

- 1 An entity shall disclose (1) the total number of non-technical delays.
 - 1.1 Non-technical delays are defined as shutdowns and project delays resulting from pending regulatory permits or other delays resulting from community-related risks such as protests.
- 2 An entity shall disclose (2) the total days idle resulting from non-technical delays.
 - 2.1 'Days idle' is defined as the number of workdays lost resulting from a non-technical delay.
 - 2.2 Total days idle is calculated as the sum of days idle for each non-technical delay.
 - 2.2.1 If the entity experiences concurrent site shutdowns or project delays at different locations, the overlapping periods are counted only once.
- 3 The disclosure excludes delays resulting from organised labour collective actions (strikes), employer actions (lockouts) and technical situations unrelated to community-related risks (permitting delays).
- 4 An entity shall provide information about the delays including associated costs, the root cause of each non-technical delay, the effect on production, the status of ongoing non-technical delays and corrective action taken.

- Punkt (2): Tage Kontextualisieren? "Days Idle" geschehen vor dem Hintergrund unterschiedlicher Rahmenbedingungen in verschiedenen Ländern (z.B. Dauer Genehmigungsverfahren). Eine aggregierte Zahl könnte daher irreführend sein.

Beziehungen zur Gemeinschaft und Rechte indigener Völker

EM-EP-210b.3. Percentage of (1) proved and (2) probable petroleum reserves in or near Indigenous Peoples' land

- 1 An entity shall separately disclose the percentages of its (1) proved petroleum reserves and (2) probable petroleum reserves associated with operational facilities located in or near Indigenous Peoples' land at the reporting date.
 - 1.1 Each percentage is separately calculated as the volume of proved or probable petroleum reserves associated with operational facilities located in or near areas of Indigenous Peoples' land divided by the total volume of proved reserves or the total volume of probable reserves.
- 2 The area of an entity's operational facilities is defined by the facility's spatial footprint of operations (polygon data defining geospatial information relating to the boundaries of disturbed area) on any leasehold, concession or property that the entity leases, manages or owns, and any rights of way or easements associated with them.
 - 2.1 The disclosure includes information about operational facilities for which future operations have been formally announced and planned changes to facility boundaries are included in approved expansion plans.
- 3 Indigenous Peoples' land is defined as an area occupied by Indigenous Peoples as determined by Article 33 of the 2007 United Nations *Declaration on the Rights of Indigenous Peoples* and the International Labour Organization *Indigenous and Tribal Peoples Convention*, 1989 (No. 169). Based on the working definition adopted by the United Nations, Indigenous Peoples have one or more of the following characteristics:
- 4 An entity's operational facilities are defined as being 'in or near' Indigenous Peoples' land if any part of the facility's spatial footprint of operations is in or within five kilometres of the recognised boundary of Indigenous Peoples' land.

- Analog zu anderen Themen, welche „in or near“-Angaben beinhalten, sollte der Begriff „Nähe“ genauer bestimmt sein (gilt bspw. für Untertagebergbau – gelten die 5km in alle Richtungen?)

Metriken & technische Protokolle



Geschäftstätigkeit in Konfliktgebieten

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Percentage of (1) proved and (2) probable coal/mineral/petroleum reserves in conflict-affected and high-risk areas	EM-CO-210c.1	EM-MM-210c.1			EM-EP-210c.1				
X Description of engagement processes and due diligence practices related to operating in conflict-affected and high-risk areas	EM-CO-210c.2	EM-MM-210c.2			EM-EP-210c.2				

Metriken & technische Protokolle



Arbeitspraktiken

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Percentage of employees covered by collective agreements	EM-CO-310a.1	EM-MM-310a.1		EM-IS-310a.1					
X (1) Number of work stoppages and (2) the total days idle	EM-CO-310a.2	EM-MM-310a.2		EM-IS-310a.2					

✓ • Neue Angabepflicht zu „**child labor**“ und „**forced labor**“ aufnehmen?

Metriken & technische Protokolle

Gesundheit und Sicherheit der Belegschaft



Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ (1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) nonemployee workers; (3) average hours of health, safety and emergency response training	EM-CO-320a.1	EM-MM-320a.1	EM-CM-320a.1 (ohne (3))	EM-IS-320a.1 (ohne (3))	EM-EP-320a.1	EM-MD-320a.1	EM-RM-320a.1	EM-SV-320a.1	
✗ Description of management systems used to foster a safe working environment	EM-CO-320a.2	EM-MM-320a.2			EM-EP-320a.2	EM-MD-320a.2	EM-RM-320a.2	EM-SV-320a.2	
✗ Number of reported cases of silicosis			EM-CM-320a.2						
✗ Number of vehicle accidents and incidents								EM-SV-320a.3	

Gesundheit und Sicherheit der Belegschaft

EM-EP-320a.1. (1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training

- 1 An entity shall separately disclose (1) the number of fatalities resulting from work-related injuries and work-related illnesses for (a) employees and (b) non-employee workers.
 - 1.1 Employees are defined as individuals who render personal services to the entity and are regarded as employees for legal or tax purposes. They are in an employment relationship with the entity according to applicable jurisdictional law or regulation using indicators such as economic dependency.
 - 1.1.1 Employees include full-time employees, permanent employees, temporary employees, non-guaranteed hours employees and part-time employees.
 - 1.2 Non-employee workers are defined as individuals who render personal services to the entity and work under the entity's direction in the same way as individuals who are regarded as employees for legal or tax purposes. They perform work controlled by the entity but are not in an employment relationship with the entity according to applicable jurisdictional law or regulation.
 - 1.2.1 The entity is defined as having 'control' of work performed by non-employee workers if it directs the work, controls the means or methods of doing the work or controls the workplace where the work is performed. The type of contractual relationship between the entity and the worker (for example, an employment agency or contractor) does not necessarily determine whether the entity controls the work.
 - 1.2.2 Non-employee workers whose work is controlled by the organisation include agency workers, apprentices, contractors, interns, self-employed persons, subcontractors and volunteers.
 - 1.3 Together, employees and non-employee workers are defined as the entity's 'workforce' or 'workers'.

- Angleichung Definition "non-/employees" an ESRS – möglichst dieselbe Definition
- Bei der Definition der "workforce" den Begriff "workers" bei der Definition weglassen, ESRS entsprechend müsste es sogar "own workforce" heißen

Metriken & technische Protokolle



Wettbewerbsverhalten

X

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
Total amount of expenses incurred from legal proceedings associated with pipeline and storage regulations						EM-MD-520a.1			

Metriken & technische Protokolle



Klimaresilienz

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ Sensitivity of coal/petroleum reserves to changes in market prices under different climate transition riskrelated scenarios	EM-CO-420a.1				EM-EP-420a.1				
✗ Estimated carbon dioxide emissions latent in proved coal/petroleum reserves	EM-CO-420a.2				EM-EP-420a.2				
✗ Description of how climate-related risks and opportunities influence capital strategy and investments	EM-CO-420a.3				EM-EP-420a.4				
✗ (1) Amount invested in renewable energy and (2) revenue generated by renewable energy sales					EM-EP-420a.3				

Klimaresilienz

EM-EP-420a.1. Sensitivity of petroleum reserves to changes in market prices under different climate transition risk-related scenarios

- 1 An entity shall disclose information about the resilience of its proved and probable petroleum reserves to changes in prices being applied to greenhouse gas emissions.
- 2 An entity shall use climate-related scenario analysis to evaluate how various transition risk scenarios that account for changing petroleum market demand and prices being applied to greenhouse gas emissions could affect the quantity of proved and probable petroleum reserves that the entity can produce before reaching the economic limit of those reserves.
 - 2.1 The market demand or price scenarios might vary depending on the type of petroleum reserves, the regulatory environment in the jurisdictions where the entity has exploration or production activities, the end-use of the entity's products or other factors. Such scenarios might include the named scenarios and associated market prices in the most recently published International Energy Agency *World Energy Outlook* (WEO).
 - 2.2 Other than using the market prices published in the WEO scenarios, the entity shall determine the petroleum reserves for this disclosure using the same data, assumptions and calculation methods used in preparing its related financial statements or other general purpose financial reports to the extent possible, in accordance with the requirements of IFRS Accounting Standards or other generally accepted accounting principles or practices.
 - 2.3 The climate-related scenario analysis of proved and probable petroleum reserves in this disclosure could be included as part of related requirements in paragraph 22 of IFRS S2.
 - 2.4 For the purposes of this disclosure, the entity shall disclose information about the inputs it used and key assumptions it made in the analysis, consistent with paragraph 22(b) of IFRS S2.

- Preis-Szenarien sind oftmals unternehmenssensible Informationen → wie realistisch ist es, dass das von vielen Unternehmen angegeben wird?
- **EM-EP:** Firmen wüssten oft nicht, was mit dem Öl passiert, wenn es verkauft wird (bezogen auf "end-use") → Wie soll das dann angegeben werden?

Metriken & technische Protokolle



Management von Abraumhalden

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current quantity of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures and (12) site-specific emergency preparedness and response plans	EM-CO-540a.1	EM-MM-540a.1							
X Description of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	EM-CO-540a.2	EM-MM-540a.2							
X Development of emergency preparedness and response plans for tailings storage facilities	EM-CO-540a.3	EM-MM-540a.3							

Metriken & technische Protokolle



Produktinnovationen

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ Percentage of products that qualify for credits in sustainable building design and construction certifications			EM-CM-410a.1						
✗ Total revenue from products that reduce environmental impacts caused during production or use			EM-CM-410a.2						
✓ Use of innovation in food products to address sustainability-related risks and opportunities									FB-PF-410b.1

Produktinnovationen

EM-CM-410a.1. Percentage of products that qualify for credits in sustainable building design and construction certifications

- 1 An entity shall disclose the percentage of its products, by revenue, that qualifies for credits used in leading sustainable design and construction certifications.
 - 1.1 The percentage is calculated as the revenue recognised from the sale of products that qualify for credits in leading sustainable design and construction certifications divided by the total revenue recognised from the sale of building products.
 - 1.2 The percentage excludes revenue recognised from raw or intermediate materials requiring additional manufacturing before being integrated into a building; the entity shall exclude revenue recognised from these products from the numerator and denominator of the calculation.
- 2 Sustainable building design and construction certifications and guidelines include BREEAM[®] (BRE Global), Green Globes[®] (Green Building Initiative), LEED[®] (US Green Building Council) or other similar certifications generally accepted in a jurisdiction or globally.
 - 2.1 If the entity's products can be used to obtain credits in design and construction certifications other than those identified in paragraph 2, it shall provide information about the certification and an explanation of why it is equal to or more rigorous than those standards listed here.
- 3 Products that qualify for credits used in sustainable design and construction certifications include those with an Environmental Product Declaration (EPD) or a similar product declaration or certification based on a detailed, independently verified life cycle assessment (LCA).
 - 3.1 An EPD is an environmental declaration (type III) compliant with the International Organization for Standardization's ISO 14025 standard based on data from an LCA providing quantified information about a product's environmental impact throughout its entire life cycle, determined according to established product category rules and verified by a qualified, independent third party.

- Vergleichbarkeit könnte sinken, wenn zu viele und nicht eingegrenzte Label genutzt werden
→ Sind Eigendefinitionen von Unternehmen gestattet (würde die Vergleichbarkeit noch weiter schwächen)?

Metriken & technische Protokolle



Lieferkettenmanagement



Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
Description of the process to manage supply chain risks arising from environmental and social issues		EM-MM-430a.1	EM-CM-430a.1	EM-IS-430a.1					

Lieferkettenmanagement

EM-CM-430a.1. Description of the process to manage supply chain risks arising from environmental and social issues

- 1 An entity shall disclose information about its policies and procedures for managing environmental and social risks in its supply chain.
 - 1.1 The disclosure includes information about any current or expected risks, constraints or opportunities associated with sourcing raw materials, such as those related to competition for restricted or limited supplies, geopolitical uncertainties, local labour conditions, natural disasters, the effects of climate change or changes in applicable jurisdictional law or regulation.
 - 1.2 The disclosure includes a description of the processes the entity uses to manage environmental and social risks in its supply chains, such as supplier screening, codes of conduct, audits and certifications.
- 2 An entity shall disclose the proportion (by cost) of its sourced raw materials certified or accredited by third-party verified supply chain certifications related to environmental or social issues.
 - 2.1 The entity shall disclose the sustainable supply chain certifications and accreditations the entity used to prepare this disclosure.
- 3 If an entity uses supplier audits to manage these risks, the entity shall disclose whether the audits are internal (first party), independent (third party) or administered by peers (for example, trade organisations).

- Ggf. ist es schwierig herauszufinden, ob „raw materials“ zertifiziert oder akkreditiert sind. Auch wichtig: Muss das Material selbst zertifiziert sein oder genügt es, wenn der Hersteller des Materials zertifiziert ist? Es werden auch keine Ansprüche an die Zertifikate formuliert, das kann die Vergleichbarkeit einschränken.
- Wie ist "raw materials" definiert? Schließen sie bspw. auch Brennstoffe ein? Plus: Ist diese Anforderung für alle betroffenen Branchen und Branchenunternehmen bestimmt? Unternehmen am Anfang der Wertschöpfungskette hätten bspw. nur Hilfs- und Betriebsstoffe
- Der Begriff "audit" sollte spezifiziert werden – was soll genau ausgewiesen werden? Sind alle Audits gleichwertig?
- **EM-MM / EM-CM:** Mehrwert nicht für alle Unternehmen vorhanden:
 - Unternehmen im Bergbau sind generell am Anfang der Wertschöpfungskette und die vorgelagerte Lieferkette ist praktisch nicht vorhanden - insbesondere bei den genannten Raw Materials. Bei einigen Unternehmen kann das anders sein (z.B. Dämmstoffe) - aber rechtfertigt das die Aufnahme für die gesamte Branche?

Metriken & technische Protokolle



Preisintegrität und -transparenz

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Total amount of expenses incurred from legal proceedings associated with cartel activities, price fixing and antitrust activities			EM-CM-520a.1						
X Total amount of expenses incurred from legal proceedings associated with price fixing or price manipulation							EM-RM-520a.1		

Metriken & technische Protokolle



Unternehmensethik

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Description of the management systems for the prevention of corruption and bribery throughout the value chain		EM-MM-510a.1			EM-EP-510a.2			EM-SV-510a.2	
✓ Revenue in countries that have the 20 lowest rankings in Transparency International's Corruption Perceptions Index		EM-MM-510a.2			EM-EP-510a.1			EM-SV-510a.1	

Unternehmensethik

EM-MM-510a.2. Revenue Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perceptions Perception Index

- 1 An The entity shall disclose the revenue recognised from operations and activities its net production from activities located in the countries with the 20 lowest rankings in Transparency International's Corruption Perception-Index (CPI).
 - 1.1 The 20 lowest numerical ranks are shall be used to generate the country rankings. scope of countries. Because more than one country can share a single rank, the rankings can scope may include more than 20 countries.
 - 1.2 Revenue related to operations and activities includes all revenue recognised by the entity from the transfer of promised goods produced or sold or services provided in countries with low CPI rankings.
- 2 The entity shall use the latest most current version of the CPI at the reporting date.
- 3 Production shall be disclosed in saleable metric tonnes of minerals.
 - 3.1 The entity may provide a disaggregation of the calculations by mineral or business unit where minerals or business units may include, for example: aluminium, copper, zinc, iron ore, precious metals or diamonds, if relevant.
- 34 An The entity shall include information about its operations and activities may discuss operations located in countries in the 20 lowest with low rankings in the CPI index but that present low business ethics risks. The entity shall also include information about and may provide similar discussion for operations located in countries not in that do not have one of the 20 lowest rankings if the entity determines them to in the index but that present unique or high business ethics risks.

- Nutzen der Kennzahl wird teilweise in Frage gestellt (Gefahr eines „Blame Game“); andere Stakeholder finden die Kennzahl sinnvoll
- **EM-MM:** Es könnte schwieriger sein, den Umsatz zu ermitteln als die Produktion (Tonnage); Änderung ggf. rückgängig machen?

Metriken & technische Protokolle



Management des rechtlichen und regulatorischen Umfelds

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Description of entity positions related to government regulations or policy proposals affecting the industry					EM-EP-530a.1		EM-RM-530a.1	EM-SV-530a.1	

Metriken & technische Protokolle



Risikomanagement bei kritischen Vorfällen

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
✓ Process safety event rates for loss of primary containment (1) events of greater consequence (Tier 1) and (2) events of lesser consequence (Tier 2)					EM-EP-540a.1	EM-MD-540a.5	EM-RM-540a.1		
✗ Description of management systems used to identify and mitigate low-probability, serious accidents					EM-EP-540a.2	EM-MD-540a.6		EM-SV-540a.1	
✗ Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected						EM-MD-540a.2			
✗ Number of (1) accident releases and (2) nonaccident releases from rail transport						EM-MD-540a.3			
✗ Measurement of Tier 3 and Tier 4 key performance indicators							EM-RM-540a.3		

Risikomanagement bei kritischen Vorfällen

EM-EP-540a.1. Process safety event rates for loss of primary containment (1) events of greater consequence (Tier 1) and (2) events of lesser consequence (Tier 2)

- 1 An entity shall separately disclose its (1) Tier 1 process safety events rates (PSE) rate and (2) Tier 2 PSE rate for events involving loss of primary containment (LOPC) of greater and lesser consequence, respectively.
 - 1.1 The entity shall use the terms and definitions from the International Association of Oil & Gas Producers Report 456, *Process safety—recommended practice on key performance indicators*, 2023 (IOGP RP 456).
- 2 A PSE is defined as an unplanned or uncontrolled LOPC of any material including non-toxic and non-flammable materials from a process, or an undesired event or condition that, under different circumstances, could have resulted in an LOPC.
- 3 An LOPC is defined as an unplanned or uncontrolled release of any material from primary containment, including non-toxic and non-flammable materials.
 - 3.1 An unplanned or uncontrolled release is an LOPC irrespective of whether the material is released into the environment, secondary containment or into other primary containment not intended to contain the material released under normal operating conditions.
- 4 A Tier 1 PSE is defined as an LOPC of the **greatest consequence** that results in one or more of the adverse consequences defined in IOGP RP 456.
 - 4.1 The Tier 1 PSE rate is calculated as the number of Tier 1 PSEs during the reporting period divided by the total hours worked multiplied by 1,000,000.
- 5 A Tier 2 PSE is defined as an LOPC of **lesser consequence**, not disclosed as a Tier 1 PSE, that results in one or more of the adverse consequences defined in IOGP RP 456.
 - 5.1 The Tier 2 PSE rate is calculated as the number of Tier 2 PSEs during the reporting period divided by the total hours worked multiplied by 1,000,000.
- 6 Total hours worked includes hours worked by both employees and non-employee workers.

- Ist die Definition von „greater consequence“ und „lesser consequence“ genau genug in der Abgrenzung?
- Definition spricht in (4) nur von „greatest“, nicht von „greater“

Metriken & technische Protokolle



Produktspezifikationen und saubere Kraftstoffgemische

Metric	Coal Operations	Metals & Mining	Construction Materials	Iron & Steel Producers	Oil & Gas - E&P	Oil & Gas - Midstream	Oil & Gas - R&M	Oil & Gas - Services	Processed Foods
X Total revenue from advanced biofuels and associated infrastructure							EM-RM-410a.2		
X (1) Net volume of renewable fuels produced for fuel blending, (2) net volume of renewable fuels purchased and (3) the cost of compliance							EM-RM-410a.3		



Zielsetzung & Vorgehen

Question 1—Consequential amendments to the IFRS S2 industry-based guidance

The ISSB proposes to make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards in order to maintain alignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards.

Paragraphs BC11–BC14 of the Basis for Conclusions describe the reasons for this proposal.

Do you agree that the ISSB should make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards as set out in the SASB exposure draft? Why or why not?

Inkrafttreten

Question 2—Effective date

The ISSB proposes to set an effective date for the consequential amendments that is the same as the effective date of the corresponding amendments to the SASB Standards. The ISSB proposes that the effective date be 12–18 months after the amendments are issued and to permit early application.

Paragraph BC15 of the Basis for Conclusions describes the reasons for this proposal.

Do you agree with the proposed approach for setting the effective date of the amendments and permitting early application? Why or why not?