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

## **FA NB– öffentliche SITZUNGSUNTERLAGE**

Sitzung:	45. FA NB / 12.12.2025 / 09:30 – 11:30 Uhr
TOP:	12 – ESRS-Überarbeitung / Nachlese
Thema:	ESRS-Überarbeitung / Nachlese
Unterlage:	45_12a_FA-NB_ESRS-Überarbeitung_Basis

## Cover letter des SRB-Präsidenten



**EFRAG's technical advice to the European Commission regarding Amended European Sustainability Reporting Standards (Amended ESRS)**

Ms. Albuquerque  
Commissioner for Financial services, financial stability and Capital Markets Union  
Rue de la Loi / Wetstraat 200  
1049 Brussels

Dear Commissioner Albuquerque,

It is my great pleasure to deliver to you today, as technical advice to the European Commission, the Amended European Sustainability Reporting Standards (Amended ESRS). The EFRAG Sustainability Reporting Board (EFRAG SRB) approved these standards on 28 November 2025, as explained in more details below.

Building on the lessons learned in 2024 by "wave 1" reporters and on an extensive multistakeholder evidence from the public consultation, EFRAG is delivering a simplified set of standards, introducing substantial flexibility, reliefs and phasing-in, as well as reducing the mandatory datapoints by 61%, while retaining the core objectives of the EU Green Deal.

As this letter explains, the focus has not only been on datapoint reduction, but on a comprehensive reduction in efforts required to comply with the standards. They are now shorter, clearer and easier to apply. At the same time, interoperability with international standards and other European regulations is enhanced to the maximum extent compatible with the simplification objective.

Practical considerations and proportionality mechanisms have been introduced in all reporting steps. Value chain requirements benefit now from flexibility in the use of estimates, reducing the pressure for direct data collection. The most challenging area, the materiality assessment, has been simplified, to avoid unnecessary administrative efforts, refocus on usefulness of the information, and help companies and users to disclose only what really matters. Using the Amended ESRS, undertakings will be able to better integrate sustainability in their communication to the market, beyond compliance.

Please note that we have agreed with DG FISMA to deliver before the end of December 2025 some accompanying documents which still need to be finalised and reviewed: the Basis for Conclusions, the Cost Benefit Analysis and the Explanatory Note<sup>1</sup>.

At the time we send this letter, the legislative process referred to as Omnibus initiative is not completed. Should the conclusion of the legislative process affect in any way the substance of this technical advice, EFRAG stands ready to adapt the Amended ESRS if required to do so.

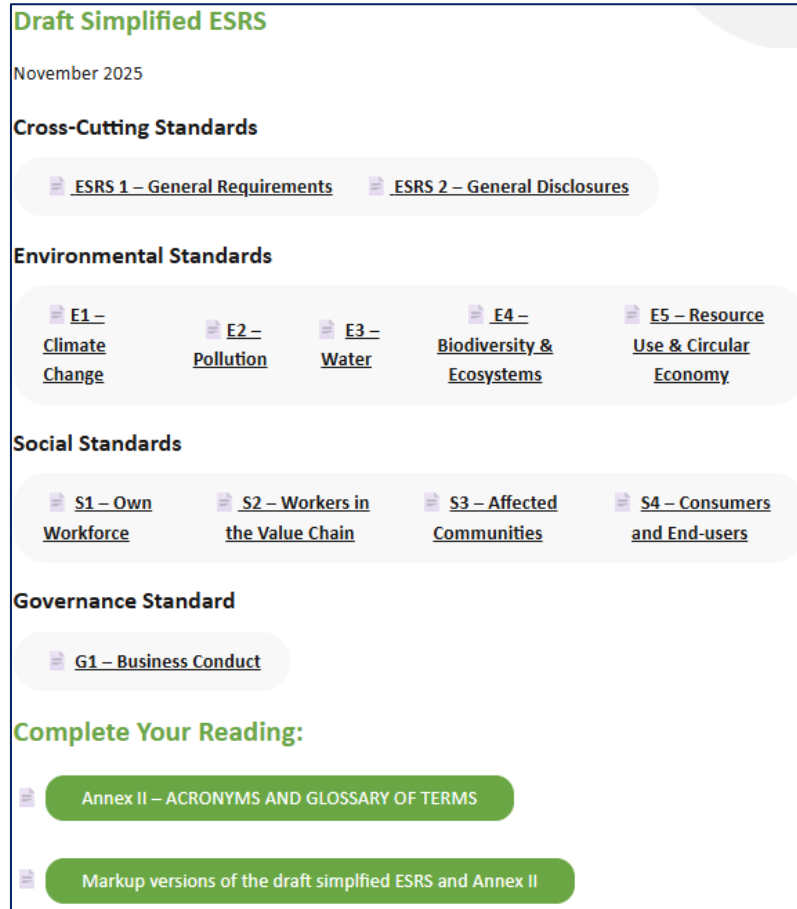
To provide contextual information on the Amended ESRS I would like to bring the following key points to your kind attention with respect to the EFRAG due process, the levers activated for reporting

## Erläuterungen u.a. zu den folgenden Inhalten

- Beschreibung des Prozesses für die Überarbeitung
- Vereinfachung der Wesentlichkeitsanalyse
- Explizite Betonung der Fair presentation
- Höhere Flexibilität in der Darstellung zur besseren Lesbarkeit
- Klarheit der Standards
- Reduktion von Datenpunkten (shall: 61%)
- Abstimmungsverhalten der Board- und TEG-Mitglieder

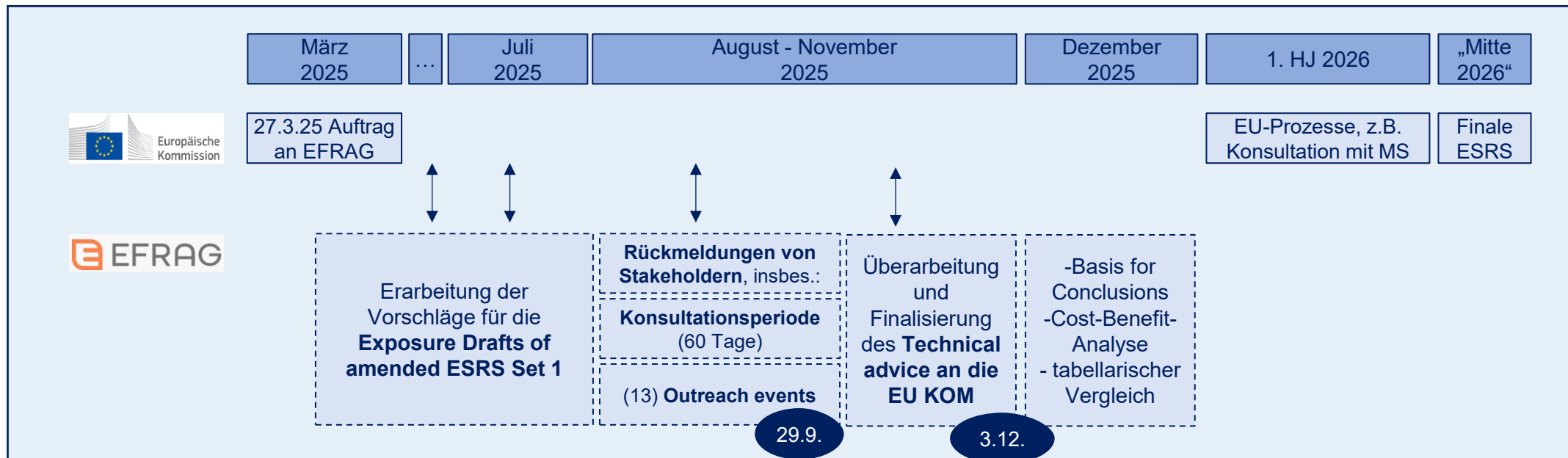
# Technical Advice vom 3. Dezember 2025

## Überarbeitete Standards, mark-up zu den Exposure drafts und Fact Sheet



# Zeitplan

## Ausstehende Finalisierung der ESRS durch die EU-Kommission



## EFRAG-Erläuterungen (Simplified ESRS at a Glimpse) – Key Simplifications



- Focus on Useful Information**
  - Stronger filter on relevance and fair presentation for clearer, less compliance-heavy reporting.
- Simplified Materiality Assessment**
  - Clearer guidance, less documentation, and better alignment with audit expectations.
- Less Pressure on Value-Chain Data**
  - Removal of the preference for direct data reduces data-collection burden.
- Major Reliefs & Phasing-In**
  - Proportionality mechanisms and targeted transition periods for difficult disclosures.
- More Principles-Based Narrative Reporting**
  - Flexible presentation for policies, actions, and targets; greater focus on how sustainability matters are managed.
- Shorter, Clearer Standards**
  - ESRS streamlined and easier to understand and implement.
- Fewer Data Points**
  - 61% reduction in required datapoints (when material) and removal of all voluntary disclosures.
- Better Interoperability with ISSB**
  - Alignment on shared disclosures, improved GHG boundary, and provisions for anticipated financial effects.

*Note: Some ESRS reliefs exceed those in ISSB; caution needed if dual-compliance is intended.*



# Technical Advice vom 3. Dezember 2025

## EFRAG-Erläuterungen (Simplified ESRS at a Glimpse) – ESRS 1

- Explicit emphasis on 'Fair presentation', with strong link to the materiality filter and alignment with IFRS S1.
- Materiality assessment has been simplified, to avoid unnecessary administrative efforts, refocus on usefulness of information, and to help companies disclose only what really matters. Materiality assessment process simplified and dedicated Chapter (Chapter 3, ESRS 1) restructured for better readability and understandability of the process.
- No datapoints required to be disclosed the outside scope of information materiality.
- Clearer reporting boundaries and distinction between 'own operations' and 'value chain'.
- All voluntary disclosures deleted, and language has been simplified.
- Now includes principles-based guidance on how to consider prevention, mitigation and remediation actions when assessing the materiality of an impact. Introduces the concept of 'inherent impact', leveraging on feedback received from the field test.
- Flexible granularity of reporting: by topic or by specific impacts/risks/opportunities as managed internally by the undertaking.
- Clarification on the level at which the materiality assessment is completed (consideration of geographies) for both environmental and social topics and additional guidance on material geographies to support the determination of the level of aggregation, disaggregation adopted for reporting purposes. This is also linked to the simplification of the architecture, as this content is now deleted from topical standards.

- Broad use of 'undue cost or effort' principle including beyond IFRS scope of application.
- Reliefs without time limits but with transparency mechanism and expectation to see coverage improved over time. Relief for metrics; acquisitions; joint operations without operational control; and for non-material activities.
- Removed systematic preference for direct data in value chain metrics.
- More flexible disclosure approach: added option to use internal references, add non-material information, and present appendices and executive summaries to increase readability, satisfy demands of users, with an emphasis on avoiding duplication and boilerplate reporting.
- Expectation that Level 1 will incorporate a relief for commercially sensitive information.
- Added phase-ins for Wave 1 reporting undertakings. Phase-ins for undertakings other than Wave 1, including first reporters in future years, are to be determined by the European Commission.

# Wesentliche Elemente der ESRS-Revision



## ESRS 1: General Requirements

### Rückmeldungen DRSC

### Technical advice

#### Fair Presentation



- Overall picture
- Materiality filter
- Entity-specific information

#### User



Nutzer der  
Nachhaltigkeitsinformationen



- „primary user of general-purpose financial reports“
- „other users of general-purpose sustainability statements“ (Begrenzung der Nutzergruppen)

#### Materiality of information



- Stärkung des Konzepts 
- Durchgängig Abstellen auf  
Entscheidungsnützlichkeit, aber auch: 
- „*decisions, including informed assessment*“

# Wesentliche Elemente der ESRS-Revision

## ESRS 1: General Requirements


### Rückmeldungen DRSC

#### “Geographie”

Unsachgemäße Erwartungshaltung bezüglich der Berücksichtigung von „geographies“ in Wesentlichkeitsanalyse und bei Überlegungen zur Disaggregations/Aggregations-Ebene bei der Berichterstattung



### Technical advice

- AR 10 (für Tz. 27): *„geographic context can be analysed at different levels (county, region, county, water basin, ecosystem or site) according to their relevance for the assessment“*
- Grundsatz der Berücksichtigung von regionalen Besonderheiten bei der DMA in Tz. 32(b) 
- Zudem Tz. 33 (*„for geographies ... the undertaking shall consider the specific context to assess material IROs“*)
- AR 15 (für Tz. 33): *„support the determination of the level at which the materiality assessment takes place“ (local air, water and soil quality... „*
- AR 31 (für Tz. 53): *„shall consider disaggregating reporting information by material geographies“...*



# Wesentliche Elemente der ESRS-Revision

## ESRS 1: General Requirements

### Rückmeldungen DRSC

#### **“gross / net”: klares Konzept erforderlich**

- d.h. klare Vorgaben zur Abgrenzung der für die Wesentlichkeitsanalyse zu berücksichtigenden tatsächlichen und potenziellen Auswirkungen (*actual and potential impacts*)
- klare Vorgaben zum (Umfang der) Berücksichtigung von *prevention, mitigation, remediation*
- Vorschlag zur Berücksichtigung der durch das Management gesteuerten, den Geschäftsmodellen inhärenten Themen (*exposure to potential impacts*)



### Technical advice

#### Tz. 44

- (a) Actual impacts = assessed as the actually manifested during the reporting year
- (b) Potential negative impacts = take into account only implemented prevention and mitigation policies and actions if those ... can reasonably be assumed to effectively reduces severity or likelihood

„(c) the information about impacts and how the undertaking manages them through policies and actions **may be decision-useful to users, irrespective** of how effectively the undertaking manages them or **irrespective** of how effectively the corresponding topics are regulated. **In these cases, the materiality assessment needs to take this into account**”

### 10. Transitional provisions

122. (new) Unless otherwise stated, the transitional provisions in this Chapter apply from the first financial year the undertaking is subject to the preparation and publication of a **sustainability statement as required by Directive 2013/34/EU**. Accordingly, earlier voluntary application of ESRS does not limit the use of the reliefs in this chapter and does not trigger the start of the phase-in provisions. In this chapter financial year refers to the reporting period of an undertaking's sustainability statement starting on or after January 1 of the respective year.
123. **'Wave-one' undertakings are those that were scheduled to report on sustainability for the first time for financial year 2024, irrespective of whether the corresponding Member State transposed the Directive (EU) 2022/2464 (CSRD)**. They are defined in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of the CSRD.

## ESRS 1: General Requirements – Transitional Provision

### Technical advice

125. (new) 'Wave-one' undertakings may omit in their **sustainability statement**:

- (a) all the DRs of ESRS E4 *Biodiversity and Ecosystems*, ESRS S2 *Workers in the Value Chain*, ESRS S3 *Affected Communities*, and ESRS S4 *Consumers and End-users* for their financial years prior to financial year 2027;
- (b) all information about **anticipated financial effects**, required in paragraph 27 of ESRS 2 *General Disclosures* and in ESRS E1-11 for their financial years prior to financial year 2027, **with the exception of ESRS E1-11 paragraph 38(a)(b) and 39 (a)(b)**.
- (c) quantitative information about **anticipated financial effects**, required in paragraph 27 of ESRS 2 *General Disclosures* and in ESRS E1-11 for their financial years prior to financial year 2030, **with the exception of ESRS E1-11 paragraph 38(a)(b) and 39 (a)(b)**;
- (d) quantitative information related to **substances of concern (SoC)** prescribed by ESRS E2-5, for their financial years prior to financial year 2030; and
- (e) ESRS S1-6, S1-7 for non-EEA countries, S1-10, S1-11, S1-12, S1-13 datapoints paragraph 40(d)(e) and non-employees datapoints, and S1-14 for their financial years prior to financial year 2027.

# Technical Advice vom 3. Dezember 2025

## EFrag-Erläuterungen (Simplified ESRS at a Glimpse) – ESRS 2

- ♻️ **BP-1** simplified with direct reference to ESRS 1 via 'comply or explain' principle.
- ♻️ **BP-2** updated considering the new phase-in provisions.
- ♻️ **GOV:** less granularity in narrative requirements and consolidation of GOV-1 and GOV-2.
- ♻️ **SBM-1:** reduced detail on business model & value chain; and simplified disclosure on sector information.
- ♻️ **SBM-2:** stakeholder-engagement has been simplified with a focus on key stakeholders.
- ♻️ **SBM-3:** anticipated financial effect provisions maintained including quantitative information, with additional reliefs in line with IFRS S1 and phasing-in until 2029 for quantitative information.
- ♻️ **SBM-3:** information on IROs in this DR is now limited to the interactions with strategy and business model.
- ♻️ **SBM-3:** resilience analysis now limited to qualitative information on the risks covered in this DR.
- ♻️ **IRO-1:** simplified and reduced granularity but core of DMA process description maintained.
- ♻️ **IRO-2:** information about IROs as outcome of the DMA moved here from SBM 3.
- ♻️ **GDR on PAT:** General Disclosure Requirements on Policies, Actions, Metrics and Targets (GDR on PAT) has been simplified by deleting unnecessary overlap with topical standards and renamed GDRs from Minimum Disclosure Requirement. Similar approach taken for topical requirements relate to SBM-3 and IRO-1 (now centralised in ESRS 2)
- ♻️ **GDR on PAT:** new AR supporting cohesiveness and conciseness and to avoid redundancies



## ESRS 2: GDR-P, IRO and PATM

### Technical advice

#### General Disclosure Requirement for policies – GDR-P

41. (64) The objective of this GDR is to enable an understanding of the **policies** that the undertaking has in place to manage the prevention, mitigation or **remediation** of material **actual** and **potential** negative **impacts**, and material **risks** and pursue material **opportunities** or positive impacts.
42. (65 amended) The undertaking shall disclose the following information about **policies** adopted to manage its material **impacts, risks** and **opportunities**:
- (a) a description of the key contents of the policy, including its general objectives and the material impacts, risks or opportunities it relates to, and, if there have been changes to the policies adopted during the reporting period, a description of those changes;
  - (b) a description of the scope of the policy, or of its exclusions, in terms of the undertaking's own operations, its upstream or downstream value chain and **geographies** and, if defined, the affected **stakeholder** groups;
  - (c) if the policy refers to third-party standards or initiatives that the undertaking commits to respect through the implementation of the policy, a reference to the third-party standard or initiative in question; and
  - (d) for social **topics**, a description of the consideration given to the interest of affected stakeholders in setting this policy, if such considerations have been given.



## ESRS 2: General Disclosures

### Rückmeldungen DRSC

#### Anticipated Financial Effects (AFE)

- keine Verpflichtung zur Angabe von quantitativen AFE
- klare konzeptionelle Überlegungen und Vorgaben zu den geforderten Angaben



### Technical advice

27. The undertaking shall disclose qualitative and quantitative information on how it expects its financial position, financial performance, and cash flows to change over the short, medium and long term, given its strategy to manage material **risks** and **opportunities** (**anticipated financial effects**).
28. (new) The undertaking need not provide quantitative information about the **current financial effects** or **anticipated financial effects** if it determines that:
- (a) the effects are not separately identifiable; or
  - (b) the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful (see ESRS 1 *General Requirements*, paragraphs 89 and 90).
29. (new) The undertaking need not provide quantitative information about the **anticipated financial effects** of material **risks** or **opportunities** if it does not have the skills, capabilities or resources to provide that quantitative information.
30. (new) In preparing disclosures about its **anticipated financial effects**, the undertaking shall use all reasonable and supportable information available to it at the reporting date without undue cost or effort (see ESRS 1 *General Requirements*, paragraphs 94, 95 and 96).
31. If the undertaking cannot provide quantitative information about the **current financial effects** or **anticipated financial effects** of a **risk** or **opportunity** in accordance with paragraphs 28 and 29, it shall:
- (a) explain why it has not provided quantitative information;
  - (b) provide qualitative information about those **financial effects**, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or how

# Wesentliche Elemente der ESRS-Revision

## ESRS E1: Klima-Transitionsplan

### Rückmeldungen DRSC

**Erweiterung des Delegierten Rechtsakts:**

The description of “financial and investment planning” (ED) geht über “investments and funding” (DA) hinaus.

**Erweiterung des Delegierten Rechtsakts:**

Angabe „quantitative short- and medium-term CapEx, and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges”



Angabeerfordernisse auszurichten an Transition Plan Taskforce Disclosure Framework („investment and disposal plan“, “to the extent the financial effects of its transition plan are separately identifiable”)



### Technical advice

Ausrichtung am Delegierten Rechtsakt: „investments and funding“

Anforderung geändert: „amount of significant financial resources (operational or capital expenditure), including an indicative range of future financial resources“

Teilweise übernommen, z.B. „limited to approved and announced actions and the planned funding sources for implementing those actions“

# Wesentliche Elemente der ESRS-Revision

## ESRS E1: Szenarioanalysen

### Rückmeldungen DRSC

Klima-Szenarioanalysen = wichtiges Instrument der Risikoidentifikation und -bewertung

Klarstellung notwendig, dass Szenario-Analysen bzw. Rückgriff hierauf nicht durch ESRS gefordert werden

Formulierung *“base its analysis on at least one high-emission climate scenario”* daher auch nicht angemessen

E1 sollte referenzieren auf *“a scenario based on scientific evidence which reflects the climate risk properly”*

Anforderung: „at least one scenario in line with limiting global warming to 1.5°C with no or limited overshooting“ klarstellen

→ Verpflichtung zur Anwendung oder zur Ob-Angabe?



### Technical advice

Formulierung „If climate-related scenario analysis is used“

→ Klarstellung, dass Anwendung durch ESRS nicht vorgeschrieben ist

Bezüglich der verwendeten Szenarien:

*...shall disclose*

(i) whether for physical climate risks at least one high-emission scenario was used, and

(ii) whether for climate transition risks at least one scenario in line with limiting global warming to 1.5°C with no or limited overshooting was used

# Wesentliche Elemente der ESRS-Revision

## ESRS E1: Resilience-Analysis, Actions and Resources

Rückmeldungen DRSC		Technical advice
<b>Resilience-Analysis</b>		
Themenspezifische Analyse der Resilienz noch nicht entwickelt in Praxis → Allgemeiner in ESRS 2 fassen	✗	Angaben zur Klima-Resilienz verbleiben in ESRS E1
Anforderung „shall provide its climate resilience at the reporting date“ (1) Prozess oder Ergebnis? (2) Falls Ergebnis: Datumbezogene Information zu granular, da dies product-, standort-, service-spezifisch sein kann		„Results and implications [...] if any“; „An undertaking is not required to perform an analysis of climate resilience on an annual basis.“ Granularitätsreduktion?
<b>Erweiterung des Delegierten Rechtsakts:</b> <i>"the effects of current and planned investments in climate mitigation, adaptation and transition opportunities on climate resilience enhancement"</i>	✗	Redaktionelle Änderung der Formulierung, Anforderung ist beibehalten
<b>Actions and Resources</b>		
<b>Erweiterung des Delegierten Rechtsakts:</b> <i>"quantitative short- and medium-term CapEx and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges."</i>	✓	Wurde gestrichen, ebenso im Kontext der Transitionspläne

# Wesentliche Elemente der ESRS-Revision

## ESRS E1: Operational control & AFE

Rückmeldungen DRSC	Technical advice
<b>GHG Emissions: Operational control</b>	
<p>Zusätzliche Darstellung der GHG Emissions unter Operational Control sollte den Unternehmen überlassen werden. Dies wäre konsistent zur Ausrichtung an Financial Control.</p> <p>Anknüpfung an „insufficient to portray“ bewirkt Beweislast „sufficient to portray“ bei Unternehmen</p>	<p>X</p> <p>Zusätzlich Darstellung geknüpft an Bedingung „insufficient to portray“</p> <p><i>„When [...] the information [...] is insufficient to portray the emissions resulting from operated assets that are outside the reporting boundary, the undertaking shall report GHG [...] emissions calculated on the basis of its operational control boundary [...].“</i></p>

### Sonstige Rückmeldungen

- Widerspruch zwischen ESRS 1 und ESRS E1 bzw. innerhalb ESRS E1:
- *Chapter 5 of ESRS 1 General Requirements defines the reporting boundary to be applied. The starting point of that boundary corresponds to financial control as per the GHG Protocol Corporate Accounting and Reporting Standard (2004).*
- Financial control (Financial statements) ≠ Financial control as per the GHG Protocol
- Operational control auch im GHG Protocol nicht eindeutig definiert
- Lösungsvorschlag: Diskussion der *boundary* nicht in ESRS E1 führen, sondern in ESRS 1 belassen



# Wesentliche Elemente der ESRS-Revision

## ESRS E1: Operational control & AFE

### Rückmeldungen DRSC

### Technical advice

#### Anticipated financial effects

Detailangaben zur AFE deutlich zu granular; sollten als Beispiele genannt werden, aber nicht verpflichtend sein



Streichung „over the short-, medium- and long-term“, außer bei “stranded assets”

Stattdessen: Angabe der “relevant time horizons”



Transitional provisions enthalten nun eine **Rückausnahme** für bestimmte AFE-Angaben des ESRS E1 (z.B. Buchwert der Vermögenswerte *at material physical risk*)

# Wesentliche Elemente der ESRS-Revision



## ESRS E1: Energy consumption and mix, GHG removals

Rückmeldungen DRSC		Technical advice
Energy consumption and mix		
<b>Erweiterung des Delegierten Rechtsakts</b> „Öffnung“ bestimmter Angaben für sämtliche Wirtschaftssektoren (Breakdown Energieverbrauch aus fossilen Quellen)	✓	Beschränkung der Angaben auf „ <i>high climate impact sectors</i> “ (wie im Delegierten Rechtsakt)
GHG removals		
<b>Erweiterung des Delegierten Rechtsakts</b> „ <i>assumptions regarding permanence</i> “	✓	Formulierung angepasst „ <i>how the risk of non-permanence is managed, including assumptions and determining and monitoring leakage and reversal events if applicable</i> “

# Wesentliche Elemente der ESRS-Revision

## ESRS E2-E4 übergreifend: Objective

### Rückmeldungen DRSC

#### Unangemessene Vorgabe zum Disaggregationslevel:

*“Location-specific considerations are particularly important in relation to [...]. When material impacts, risks or opportunities arise at local level, it is important to consider appropriate disaggregation or aggregation of the reported information, e.g. by site, asset, location, affected local ecosystem or other appropriate level [...]”.*

### Technical advice: Beispiel ESRS E3

7. (new) ~~Location~~Context-specific considerations are particularly important in relation to water. ~~When material~~If material **impacts, risks or opportunities** ~~arise at local level, it is important to consider appropriate~~are connected to specific geographies, it is important to consider appropriate aggregation or -disaggregation or -aggregation of the reported information, e.g. by **site, asset, basin, location, affected area** with ~~at~~ **water risk**stress or any ~~other appropriate~~ level in accordance with {Draft} Amended-ESRS 1 General Requirements, Chapter 3.3.2 Level of Aggregation, Disaggregation, paragraph 53.



# Wesentliche Elemente der ESRS-Revision

## ESRS E2

Rückmeldungen DRSC		Technical advice
Pollution of air, water and soil (Relevanz der PRTR-Grenzwerte, (EU) 2024/1244)		
Wesentlichkeit bzw. Berichterstattung sollte sowohl an die Schwellenwerte der Schadstoffe als auch an die <b>Schwellenwerte der facilities/sites</b> geknüpft werden	✗	PRTR-Schwellenwerte der einzelnen Schadstoffe (Annex II der PRTR) sind relevant
Unangemessen/unzutreffend: <b>Übergabe von Wasserschadstoffen an externe Dienstleister</b> zur Wasseraufbereitung/-reinigung ist Verschmutzung in der nachgelagerten Wertschöpfungskette	✗	Regelung unverändert, zudem Vorgabe, dies als entity-specific disclosure anzugeben
Substances of concern/very high concern		
<b>Erweiterung des Delegierten Rechtsakts</b> Angabe der kompletten REACH-Listen für SVHC (Grenzwert 0,1% Massenanteil) inkl. Nennung der Namen → erweitert/verkompliziert die Berichterstattung	✗	Regelung wurde beibehalten (im ED so nicht gefasst, kam spät im Prozess)
<b>Sektorspezifischer Vorgaben in Set 1 (Chemie)</b> Gewichtbezogener, hergestellter usw. SOCs / SVHC Sektorspezifische Berichtsanforderungen sind qua Omnibus-Vorschlag ausgeschlossen	✗	Regelung wurde beibehalten (im ED so nicht gefasst, kam spät im Prozess)

Phase-in bis 2030

# Wesentliche Elemente der ESRS-Revision

## ESRS E4

Rückmeldungen DRSC		Technical advice
<b>Policies</b>		
<b>Vorwegnahme der DMA</b> inkonsistent/unangemessen: <i>„If the undertakings is in a biodiversity sensitive area, it is highly likely that its activities will negatively affect the area.“</i>		Leicht geänderte Formulierung: <i>„... its activities can be related to material negative impacts on the [...] area.“</i>
Zweifelhaft, ob das Kriterium „near“ gut operationalisierbar ist.		Beibehaltung Rückgriff auf das „near“-Konzept
<b>Einschränkend:</b>		
(1) Praxis mit vertretbaren Lösungen bzgl. „near“,		
(2) sites near biodiv. sens. areas relevant nur im Rahmen der Policies (E4-2) und bei material negative impacts (E4-5)		
<b>Metrics</b>		
<b>Erweiterung des Delegierten Rechtsakts</b> Angabe von Metriken zu ecosystem services		Beibehaltung der Vorgabe



# Wesentliche Elemente der ESRS-Revision

## ESRS E5

Rückmeldungen DRSC		Technical advice
Resource inflows		
Nicht nachvollziehbare Änderung der Vorgabe/ Einschränkung „biological materials“ auf „sustainably sourced“: <i>„percentage of total weight of key biological materials sustainably sourced.“</i>	✓	Formulierung gestrichen, Bezugnahme auf <i>biological material</i> an Wesentlichkeit der Auswirkungen geknüpft ( <i>„if the distinction between technical material or biological material is a driver of [IROs], the undertaking shall describe it accordingly“</i> )
<b>Erweiterung des Delegierten Rechtsakts</b> , Vorgabe zu granular, Risiko sensibler Informationen: <i>„total weight of key materials with a breakdown per key material“</i>	✗	Formulierung geändert, keine materielle Änderung

**Mögliche Lösung:** Belassen: Kennzahl biological material (Delegated act), Streichung des breakdowns

# Wesentliche Elemente der ESRS-Revision

## ESRS E5

### Rückmeldungen DRSC

### Technical advice

#### Resource outflows

**Erweiterung des Delegierten Rechtsakts**, betrifft inhaltlich eigentlich resource inflows  
„rate of recycled materials used in its key products”



Datenpunkt aus resource outflows gestrichen

Vorwegnahme der DMA inkonsistent/unangemessen:  
„*The undertaking shall disclose the total amount of any radioactive waste.*“ (Post-ED-Änderung)



Formulierung geändert: „any“ gestrichen

# Wesentliche Elemente der ESRS-Revision

## ESRS S1: Definition von Fremdarbeitskräften (non-employees)

### Rückmeldungen DRSC

Bessere Abgrenzung zwischen „Fremdarbeitskräften“ innerhalb der „Arbeitskräfte des Unternehmens“ (ESRS S1) von „Arbeitskräften in der Wertschöpfungskette“ (ESRS S2)

Neue ESRS S1.7 amend zur besseren Abgrenzung (allerdings Wegfall ESRS S1.AR 3)

Abgrenzung ist jedoch nicht ausreichend

Es sollte nur eine begrenzte Anzahl von Kennzahlen zu „Fremdarbeitskräften“ im ESRS S1 gefordert werden

### Technical advice

#### Keine Änderung im Konsultationsentwurf

7. The definitions of self-employed people and of people provided by undertakings primarily engaged in 'employment activities' are based on national legislation. Examples of **non-employees** in the undertaking's **own workforce** that could fall within the scope of own workforce are:
- (a) self-employed persons in the undertaking's own workforce, which could include:
    - i. self-employed persons hired by the undertaking to perform work that would otherwise be carried out by an **employee** or in a public area (e.g. on the street);
    - ii. self-employed persons hired by the undertaking to deliver work or a service directly at the workplace of a client of the undertaking; and
  - (b) people employed by a third party engaged in 'employment activities', which could include people who perform the same work that employees carry out, such as those who fill in for employees who are temporarily absent or who may be dispatched temporarily from another EU Member State to work for the undertaking ('posted workers').

<b>Non-employee</b>	<b>Non-employees</b> in an undertaking's <b>own workforce</b> include both individual contractors supplying labour to the undertaking ('self-employed people') and people provided by undertakings primarily engaged in 'employment activities' (NACE Code N78).
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Nur ESRS S1-6 (Merkmale der Fremdarbeitskräfte des Unternehmens), ESRS S1-13 (Kennzahlen für Gesundheitsschutz und Sicherheit) und ESRS S1-16 (Incidents of discrimination and other human rights incidents) verlangen dazu Metriken

# Wesentliche Elemente der ESRS-Revision



## ESRS S1: länderspezifische Angaben für ESRS S1-5-Entwurf und ESRS S1-7-Entwurf

### Rückmeldungen DRSC

#### Erweiterung des Delegierten Rechtsakts

Derzeit sollen nur Angaben zu ESRS S1-6 (Merkmale der Arbeitnehmer des Unternehmens) und ESRS S1-8 (Tarifvertragliche Abdeckung und sozialer Dialog) gemacht werden für Länder, in denen das Unternehmen

- mind. 50 Arbeitnehmer hat,
- die mind. 10% der Gesamtzahl der Arbeitnehmer ausmachen

Diese Berechnungslogik soll beibehalten werden

Berechnungslogik im Konsultationsentwurf geändert zu Ländern, in denen das Unternehmen

- mind. 50 Arbeitnehmer hat,
- und die die zehn größten Länder in Bezug auf Arbeitnehmer darstellen

### Technical advice

Keine Änderung im Konsultationsentwurf

Dadurch sind nun mehr länderspezifische Angaben zu berichten

# Wesentliche Elemente der ESRS-Revision



## ESRS S1: Angaben zu adequate wage (ESRS S1-9 amend)

### Rückmeldungen DRSC

#### **Erweiterung des Delegierten Rechtsakts**

Unternehmen sollen angeben, in welchen Ländern kein angemessener Lohn gezahlt wird und dafür einen Referenzwert je Land berechnen

Für Länder außerhalb der EU soll nicht verlangt werden einen Referenzwert zu berechnen, der einem „living wage“ unter Berücksichtigung diesbzgl. ILO-Prinzipien entspricht

Die Berechnung des Referenzwertes sollte nicht alle zwei Jahre überprüft werden müssen

Die Berechnung länderspezifischer Referenzwerte (selbst oder durch Dienstleister) ist aufwendig und sollte vereinfacht werden, indem die EU-Kommission oder EFRAG eine Übersicht zu länderspezifischen Referenzwerten bereitstellt

### Technical advice

Keine Änderung im Konsultationsentwurf:  
verpflichtende Berechnung eines Referenzwertes, der einem „living wage“ unter Berücksichtigung der diesbzgl. ILO-Prinzipien entspricht

Überprüfung alle zwei Jahre wird nicht mehr verlangt

Übersicht existiert nicht, allerdings wurden von EFRAG Gespräche mit ILO aufgenommen, so eine Übersicht zu erstellen

# Wesentliche Elemente der ESRS-Revision

## ESRS S1: arbeitsbedingte Unfälle, Erkrankungen und Todesfälle (S1-13 amend)

### Rückmeldungen DRSC

Derzeit werden Angaben zu „recordable“ Unfällen, Erkrankungen und Todesfällen verlangt, wobei dieser Begriff zu unscharf ist, da potenziell alles „recordable“ ist

Es sollten nur Angaben über solche arbeitsbedingten Unfälle, Erkrankungen und Todesfälle verlangt werden, die meldepflichtig (subject to other legal recording and reporting requirements) sind

In der deutschen Sprachfassung wird „recordable“ bereits als „meldepflichtig“ übersetzt

### Technical advice

Keine Änderung im Konsultationsentwurf

Das Glossary wurde zwar geändert, allerdings nicht im Hinblick auf unsere Rückmeldung

<b>Recordable work-related accident</b>	<p>A work-related accident is a discrete occurrence in the course of work which leads to physical or mental harm. Such an occurrence is recordable if it results in any of the following:</p> <ul style="list-style-type: none"><li>(a) death, more than three days of absence from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or</li><li>(b) significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, more than three days of absence from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</li></ul>
<b>Recordable work-related ill health</b>	<p>A case of work-related ill health is any illness caused or made worse by workplace factors or caused primarily by exposure at work to a physical, organisational, chemical or biological risk factor or to a combination of these factors. Such a case is recordable if it results in any of the following:</p> <ul style="list-style-type: none"><li>(a) death, absence from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or</li><li>(b) significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, absence from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</li></ul>



# Wesentliche Elemente der ESRS-Revision



## ESRS S1: Incidents of discrimination and other human rights incidents (ESRS S1-16 amend)

### Rückmeldungen DRSC

Bisher lag der Fokus nur auf Vorfälle, Beschwerden und schwerwiegende Auswirkungen im Zusammenhang mit Menschenrechten (ESRS S1-17), da sich der Indikator 14 in Tabelle 3 des Anhang I der Delegierten Verordnung (EU) 2022/12888 der SFDR (OffenlegungsVO) auch nur auf die “Anzahl der Fälle von schwerwiegenden Menschenrechtsverletzungen und sonstigen Vorfällen“ bezieht

Der Bezug auf „schwerwiegend“ wurde im Konsultationsentwurf der EFRAG gestrichen und sollte wieder eingefügt werden

Gleiches gilt für ESRS S2, ESRS S3 und ESRS S4

### Technical advice

Es wurde eine neue AR 38 eingefügt

**AR 38 for para. 42(a)(b)  
(Human rights incidents  
and incidents of  
discrimination)**

(New) When applying the filter of information materiality (paragraph 23 of ESRS 1 *General Requirements*) to the information about incidents referred to under paragraph 42(a)(b), the undertaking’s assessment is primarily based on the severity of the **impacts** on its **own workforce**.

Es wurden auch neue ARs in ESRS S2, ESRS S3 und ESRS S4 eingefügt

## EFRAG-Erläuterungen (Simplified ESRS at a Glimpse) – ESRS G1

- ♻️ **G1-1 to G1-3:** Restructured to enhance alignment with the PAT structure: policies (G1-1), actions (G1-2) and targets (G1-3). Removal of granular datapoints and focus on supplier relationships, corruption and bribery and whistleblowing.
- ♻️ **G1-4** Metrics related to incidents of corruption & bribery: Clarification of the scope of convictions, fines and sanctions.
- ♻️ **G1-5** Metrics related to political influence & lobbying activities: Simplification of datapoints.
- ♻️ **G1-6** Metrics related to payment practices: Removal of the average time to pay an invoice datapoint. 💡 AR for entity-specific disclosures on late payments to SMEs.

# Wesentliche Elemente der ESRS-Revision



## ESRS G1: Business Conduct

### Rückmeldungen DRSC

#### **G1-6 Metrics related to payment practices**

- Keine Kategorisierung der Lieferanten nach Größenkriterien
- keine unternehmensweiten Standardzahlungsvereinbarungen



### Technical advice

- Description of standard payment terms... by main category of suppliers, specifying those for SMEs if they are different
- AR: late payments to SMEs als unternehmensspezifische Angabe

# Vielen Dank.

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