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Diese Sitzungsunterlage wird der Öffentlichkeit für die FA-Sitzung zur Verfügung gestellt, so dass dem Verlauf der Sitzung gefolgt werden kann. Die Unterlage gibt keine offiziellen Standpunkte der FA wieder. Die Standpunkte der FA werden in den Deutschen Rechnungslegungs Standards sowie in seinen Stellungnahmen (Comment Letters) ausgeführt.

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

FA NB – öffentliche SITZUNGSSUNTERLAGE

Sitzung:	45. Sitzung FA NB / 12.12.2025 / 11:30 – 12:30 Uhr
TOP:	13 – VSME Supporting Guides
Thema:	Vorstellung von EFRAGs VSME Supporting Guides (Entwurf)
Unterlage:	45_13a_FA-NB_VSME_SG_Basis

Überblick

Unterstützung von KMU bei Verständnis und Umsetzung spezifischer Angabepflichten:

C2 (Practices, policies and, future initiatives)

Reihe von Beispielen für Verfahrensweisen, Richtlinien und künftige Initiativen (nicht abschließende und nicht verbindliche Liste) sowie fünf Fallstudien, die zeigen, wie KMU über die Angabe C2 berichten könnten (basierend auf verschiedenen Branchen).

C3 (GHG reduction targets and climate transition plans)

Schritt-für-Schritt-Anleitung, visuelles Flussdiagramm und kontextbezogene Fallstudien, um KMU dabei zu unterstützen, realistische Klimaziele festzulegen und offenzulegen.

C7 (Severe negative human rights incidents (VSME paragraph 62(c))

Beispiele für bestätigte schwerwiegende Vorfälle im Zusammenhang mit Menschenrechten, die im Berichtszeitraum in der Wertschöpfungskette aufgetreten sind – im Zusammenhang mit Arbeitskräften in der Wertschöpfungskette, betroffenen Gemeinschaften, Verbrauchern und Endnutzern

➤ **Entwürfe öffentlich verfügbar ([EFRAG SRB & SR TEG Meeting 9 October 2025](#))**

- **Zustimmung und letzte Kommentare von EFRAG SRB & SR TEG bis 27. Oktober 2025 an EFRAG**
- **Veröffentlichung am 12. Dezember 2025 im Rahmen des [dritten SME-Forums](#)**
- **Werden in das VSME Digital Template integriert!**

C2 (Practices, policies and, future initiatives)

C2 (Practices, policies and, future initiatives)

B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

26. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The undertaking shall state whether it has:
- (a) practices. Practices in this context may include, for instance, efforts to reduce the undertaking's water and electricity consumption, to reduce GHG emissions or to prevent pollution, and initiatives to improve product safety as well as current initiatives to improve working conditions and equal treatment in the workplace, sustainability **training** for the undertaking's workforce and partnerships related to sustainability projects;
 - (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance policies for addressing sustainability issues;
 - (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and
 - (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative **impacts** and to enhance its positive impacts on people and the environment, in order to contribute to a more sustainable economy. Appendix B provides a list of possible sustainability issues that could be covered in this disclosure. The undertaking may use the template found in paragraph 14 of Annex II of this Recommendation to report this information.
28. If the undertaking also reports on the Comprehensive module, it shall complement the information provided under B2 with the datapoints found in C2.

C2 (Practices, policies and, future initiatives)

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported under disclosure B2 in the Basic Module, it shall briefly describe them. The undertaking may use the template found in paragraph 149 of Annex II of this Recommendation for this purpose.
49. The undertaking may indicate the most senior level within its employees that is accountable for implementing the policies when this has been determined by the undertaking.

	If you answered YES to existing practices/ policies/ future initiatives in disclosure B2, please briefly describe them along with their consequent actions. (In case the practice/ policy/ future initiative covers suppliers or clients, the undertaking shall mention it)	If you answered YES to targets in disclosure B2, please specify them.	The undertaking may indicate the most senior level within its employees that is accountable for implementing the policies when this has been determined by the undertaking.
Climate Change			
Pollution			
Water and Marine Resources			
Biodiversity and Ecosystems			
Circular Economy			
...

C2 (Practices, policies and, future initiatives)

Zur Unterlage 45_13b_FA-NB_VSME_SG_C2 wechseln.

C3 (GHG reduction targets and climate transition plans)

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C3 – GHG reduction targets and climate transition

54. If the undertaking has established GHG emission reduction **targets**, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with paragraphs 50 to 53 above and if it has set Scope 3 reduction targets, the undertaking shall also provide targets for significant Scope 3 emissions. In particular, it shall provide:
- (a) the target year and target year value;
 - (b) the base year and base year value;
 - (c) the units used for **targets**;
 - (d) the share of Scope 1, Scope 2 and, if disclosed, Scope 3 that the target concerns; and
 - (e) a list of main actions it seeks to implement to achieve its **targets**.
55. If the undertaking that operates in high climate impact sectors ⁽⁶⁾ has adopted a transition plan for climate change mitigation, it may provide information about it, including an explanation of how it is contributing to reduce GHG emissions.
56. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if so, when it will adopt such a transition plan.

C3 (GHG reduction targets and climate transition plans)

Zur Unterlage 45_13c_FA-NB_VSME_SG_C3 wechseln.

C7 (Severe negative human rights incidents (VSME paragraph 62(c))

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C7 – Severe negative human rights incidents

62. The undertaking shall disclose an answer to the following questions:

...

...

(c) Is the undertaking aware of any **confirmed incidents** involving **workers in the value chain, affected communities, consumers and end-users**? If yes, specify.

C7 (Severe negative human rights incidents (VSME paragraph 62(c)))

Zur Unterlage 45_13d_FA-NB_VSME_SG_C3 wechseln.

Vielen Dank!