Konsultation zur Überarbeitung der ESRS

Öffentliche Diskussionsveranstaltung des DRSC
in Kooperation mit EFRAG

Herzlich willkommen!

18. September 2025

Hinweise zur heutigen Veranstaltung

DRSC

Die Veranstaltung wird (für interne Zwecke) aufgenommen.

Hohe Anzahl von Teilnehmenden
Interaktion wichtig für Öffentliche Diskussion

„Netiquette"

- **Mikrofone stummschalten**
- **Handheben für Redebeiträge**
- **Kameras (wenn möglich) aktivieren bei Redebeiträgen**

Begrüßung / Welcome & Setting the scene

DRSC

Chiara Del Prete
Chair of EFRAG SR TEG

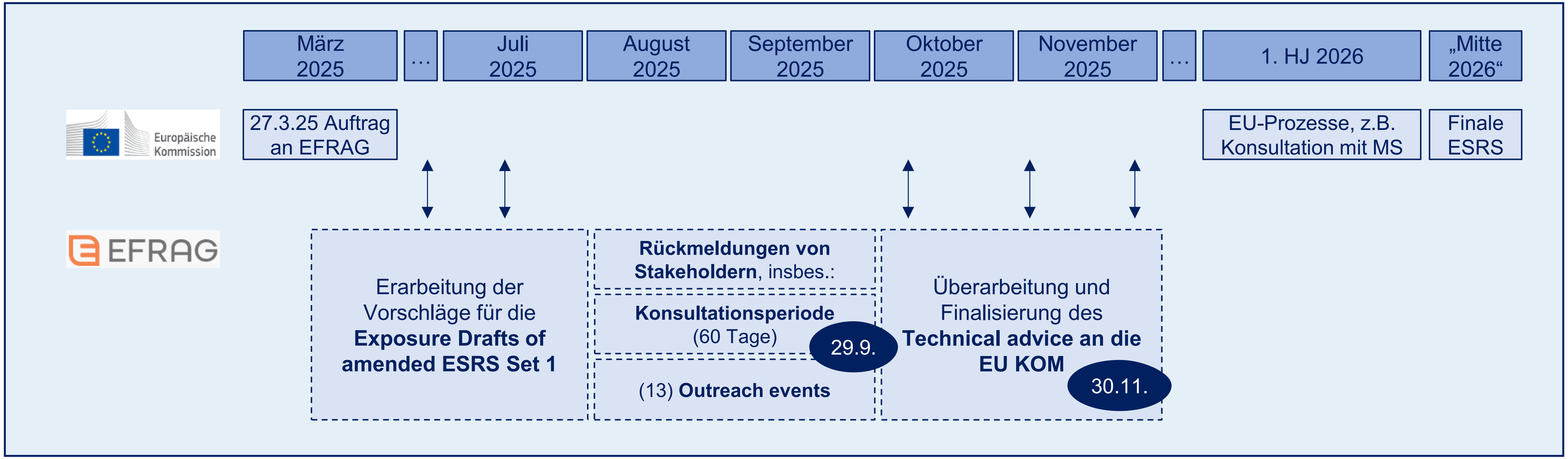
WP/ StB Georg Lanfermann
DRSC-Präsident

Agenda (inkl. Pause)

DRSC

Begrüßung / Welcome & Setting the scene
Zeitleiste
ESRS 1 / ESRS 2
E-ESRS
S-ESRS
G-ESRS
Zusammenfassung

Zeitplan zur ESRS-Überarbeitung



ED ESRS 1 / ESRS 2

EFRAG-Präsentation

ED ESRS

DRSC-Position: vorläufige Analyse öffentlich verfügbar (Stand: 13.9.25)

Datei Start Einfügen Zeichnen Seitenlayout Formeln Daten Überprüfen Ansicht Automatisieren Hilfe Acrobat

J68

ESRS 1 DR / chapter	EFRAG-Fragebogen (Ref.)	Tz.	DRSC-Kategorie	Kommentar
material IRO				clarifications as the former level at which undertakings seemed to be required to report posed burden and challenges to preparers and other stakeholders. The connection to the level of information either on topic or IRO level depending on what provides most releant information seems to provide an appropriate anchor for the sustainability reporting. The FA NB further supports including the explicit reference to the information "reflecting their nature or the way they are managed" as this is seen as an explicit reference to the management approach.
(same)		par 23	Editorial	"par 10 of this standard" - is there a reference needed to ESRS 2?
3.3 Double materiality assessment		par 26		Note to EFRAG: FA NB agrees that it is important to clarify - throughout the ESRS - that RO can have different origins / other origins than just impacts. While this is addressed here in par. 26 it needs to be clear throughout ESRS. (see par. 40)
(same)		par 27	Editorial	It is important to add that par 27 does not include a final list, but examples for internal and external sources. Wording should be amended by "such as" or "The following are usual examples of internal and external sources...". Otherwise, par 27 could imply that all these sources have to always be included independed of the specific circumstances of an undertaking.
3.3.1 Impact Materiality Assessment; Gross/net	Question 12 (p. 8/28)	par 34 et seq	red flag	Most importantly, FA NB is very much in favour of the amended ESRS addressing the topic of "gross vs. net" as undertakings have had difficulties understanding the concept of ESRS in this regard. The FA NB also welcomes EFRAG's further efforts on this topic, especially the field tests that are planned. German companies have offered to participate in the field test which will surely support a benefical review of the current draft. In it's current version, however, ESRS 1 does still not sufficiently clarifiy the intention of "gross vs. net" for the undertakings. And there is no consistent concept applied with regard to the question of gross/net throughout the ESRS. For one, consistency is needed between the DR and the Appendix in ESRS 1 - especially with regard to "implemented mitigation measures" and resulting residual impacts. The link between DR (par 34 et seq) and the Appendix need to be clear. For example: in par. 35 the wording is still not very clear as to how to interpret "significant ongoing mitigation action" and this wording would very likely result in different interpretations. Par 34 refers to actual impacts being evaluated after mitigation / prevention measures - however, this seems obvious as otherwise it would not be "actual" impacts. There is still the need to address gross/net also as an issue for risks assessment.
(same)		par 34	Ablehnung	*„Where the impact is deemed material based on this assessment, the undertaking shall disclose the remediation actions undertaken and their expected outcomes ."* This new wording indicates a disclosure requirement on the level of each material impact which would lead to a significant increase in the reporting obligations. Deletion or re-phrasing of the sentence should be considered to ensure that the general section on the methodology of the IRO assessment does not directly contain datapoints for disclosure

ESRS 1 | ESRS 2 | ESRS E1 | ESRS E2 | ESRS E3 | ESRS E4 | ESRS E5 | ESRS S1 | ESRS S2

ED ESRS 1: Fair Presentation

DRSC-Position

DRSC

ESRS – Delegierte Verordnung (Juli 2023)

ESRS-Berichterstattungsprinzipien

Wesentlichkeitsprinzip,
qualitative Merkmale der Informationen,
(ggf.) unternehmensspezifische Angaben, …

Fair Presentation

ED ESRS – EFRAG-Vorschlag (Juli 2025)

ESRS-Berichterstattungsprinzip: Fair Presentation (Tz. 16 ff.)

- Wesentliche Informationen (*materiality of information*)
- Anwendung der ESRS = Annahme der Fair Presentation (ESRS = Wesentlichkeitsprinzip etc.)
- qualitative Merkmale der Informationen

- BfC: „*emphasis … needed to reduce … compliance exercise and … focus on the principles*"
- Fragebogen (25): „*more effective functioning of the materiality filter*"

ED ESRS – DRSC-Position

ESRS-Berichterstattungsprinzip:
Fair Presentation (Tz. 16 ff.)

- Anwendung der ESRS = Annahme der Fair Presentation ✓

- ESRS = **Wesentlichkeitsprinzip** (ESRS 1, Kap. 3), inkl. Wesentlichkeit auf Ebene der Informationen (*materiality of information*) und Anforderungen an qualitative Merkmale der Informationen, **ggf. zusätzlich unternehmensspezifische Angaben** ✓

- Verständnis von Fair Presentation in den ESRS erläutern
- Struktur anpassen
- Verständnis von „*materiality of information*" konkretisieren („*user*")

ED ESRS 1: Materiality of information

DRSC-Position

ED ESRS – EFRAG-Vorschlag (Juli 2025), ESRS 1.21	DRSC-Position
3.1. Materiality of information as a general filter for reported information	
21. The ***sustainability statement*** shall include material information. Information is material when:	✓
(a) omitting, misstating or obscuring that information could reasonably be expected to influence decisions that primary ***users*** of general purpose financial reports make based on those reports, including financial statements and the sustainability statement; or	(a) ✓
~~(b) it is necessary for users of general purpose sustainability statements to understand the undertaking's material ***impacts, risks and opportunities*** and how it identifies and manages them.~~	(b) Änderung erforderlich

ED ESRS 1: Brutto versus Netto (Gross vs. Net)

DRSC-Position

ED ESRS – EFRAG-Vorschlag (Juli 2025), ESRS 1.21

34. When assessing the ***materiality*** of actual negative ***impacts***—those that occurred during the reporting year or in prior years—the severity of the impact shall be evaluated considering the outcomes of any mitigation or prevention measures implemented before the impact occurred. ***Actual impacts*** in the reporting period include both newly arisen impacts and those persisting from previous periods. If the undertaking has taken ***remediation actions*** during the reporting period to address actual negative impacts, these actions shall not be considered when assessing the materiality of the impact. Where the impact is deemed material based on this assessment, the undertaking shall disclose the remediation actions undertaken and their expected or actual outcomes.

35. When supportable evidence exists that mitigation or prevention ***actions*** taken reduce the severity and/or likelihood of potential negative ***impacts*** (i.e. those that could occur in the future), the effect of these actions is considered in assessing the ***materiality*** of the impacts. However, if the undertaking needs to maintain significant ongoing mitigation and/or prevention actions, to contain the severity and/or likelihood of occurrence of the potential impact below a materiality level, the impact shall be assessed without considering the mitigation and/or prevention actions. Future ***remediation*** actions and policies are not considered in the materiality assessment of ***potential impacts***.

Potential impacts		
Potential impacts that were material in the reporting year	**How to assess and what to report in the reporting year**	**How to assess and what to report in future years**
No prevention or mitigation action has been taken or implemented	Assess and report the potential impact	Assess and report the potential impact, as long as it remains material
If the potential impact was material within the reporting year, but prevention or mitigation action has been taken before the reporting date such that the impact no longer exists	Assess and report the potential impact before the actions and report actions	In principle, no need to report on the potential impact, as it is not material
If the potential impact was material within the reporting year, and prevention or mitigation action has been taken during the reporting period, but the undertaking has to maintain significant ongoing mitigation and/or prevention actions to contain the severity and/or likelihood of occurrence of the potential impact below a materiality level.		Report the potential impact after prevention or mitigation actions if it remains material, and report the significant ongoing action for as long as it is necessary to manage the residual material impact
If the potential impact was material within the reporting year and prevention or mitigation action has been taken such that the risk is reduced and no significant ongoing mitigation is required to contain the severity and/or likelihood of occurrence of the potential impact below a materiality level		Report the potential impact after mitigation or prevention actions if it remains material. If it is reduced below the materiality threshold, in principle no need to report the impact, as it is not material

Actual negative impacts		
Impacts that occurred in the reporting year	**How to assess and what to report in the reporting year**	**How to assess and what to report in future years**
If an impact occurred in the reporting period and no remediation action has been taken	Assess and report the impact	Keep reporting the impact for as long as it remains material based on its severity
If an impact occurred in the reporting period, remediation action has been taken after the impact but before the reporting date, and has reduced the severity of the consequences that could otherwise have occurred	Assess and report the impact before the remediation action; and report action taken	Keep reporting the impact after the remediation action taken, including any on-going significant remediation action, for as long as the impact after remediation actions is material
If an impact occurred in the reporting period and remediation action is planned or underway that should reduce the severity of its consequences, but the remediation is not yet effective in the reporting year		In the reporting period when the remediation became effective, report the impact before the remediation action taken, and report on the action. In subsequent years (after effectiveness) report the impact after the remediation action taken, for as long as the impact after remediation action is material
If an impact occurred in the reporting period and remediation action has been taken, is fully completed and the impact is remediated		In principle, no need to report on the impact, as it is not material.

ED ESRS – DRSC-Position

- Erläuterungen zum Verständnis von Brutto / Netto ✓

- Fehlende Klarheit
- unklare Begriffe, z.B. „*significant ongoing mitigation and / or prevention*“, Abgrenzung von „preventive“ measures
- Auseinanderfallen von Beispielen in Appendix C und Vorgaben in ESRS 1.34 f.
- Kein einheitliches Verständnis über ESRS hinweg (z.B. Ermittlung von *anticipated financial effects*)

ED ESRS 2: Anticipated Financial Effects (AFE)

DRSC-Position

ESRS 2.23, Option 1

- Grundsatz: Angabe qualitativer und quantitativer Informationen
- Voraussetzungen für Weglassen der Quantifizierung, wie IFRS S1/S2
  - Unternehmen nicht in der Lage, AFE eines bestimmten Themas separat zu messen, oder
  - Hohe Unsicherheit → Informationen nicht aussagekräftig
- Zusätzliche Voraussetzung für Weglassen der Quantifizierung, anders als IFRS S1
  - Keine vernünftigen und belegbaren Informationen aus Unternehmensplanung, die als Input für die Berechnung der AFE vorliegen
- Unerheblich: fehlende Fähigkeiten, Kompetenzen, Ressourcen (IFRS S1/S2)
  - Grund: nicht vereinbar mit den Unternehmen im ESRS-Scope

ESRS 2.23, Option 2

- Pflicht zur Angabe qualitativer Informationen
- Freiwillige Angabe quantitativer Informationen ✓
- Regelung nicht in Übereinstimmung mit IFRS

⇨ Pflicht zur Quantifizierung entspricht nicht dem Reifegrad der Berichtspraxis

⇨ Option 2 gewährt Berichtspraxis, sich zu entwickeln

ED ESRS – DRSC-Position

- Hohe Erwartungen der Adressaten der U-Berichterstattung an Verlässlichkeit
- Quantitative Angaben zu AFE mit hoher Unsicherheit verbunden
- Current Financial Effects auch bereits problematisch, thematische Abgrenzung und Zuordnung oftmals nicht möglich (konzeptionelle Fragen)
- Quantitative AFE liegen intern häufig nicht vor bzw. zumeist nicht steuerungsrelevant
- Eingeschränkte Vergleichbarkeit, da Methoden nicht etabliert
  - ⇨ Option 1 führt aufgrund Erleichterungen regelmäßig zu qualitativen Angaben / jedoch mit zusätzlicher Nachweispflicht bzgl. Vorliegen der Voraussetzungen
- Auch qualitative Angaben bieten entscheidungsnützliche Information
- Entwicklung der Berichtspraxis muss anhand der Informationsbedürfnisse erfolgen

ED ESRS 2: Anticipated Financial Effects

DRSC

DRSC-Position: Interoperabilität

- Frage 21 der EFRAG „Enhanced interoperability with the ISSB's Standards IFRS S1 and S2"

EFRAG sollte die Zusammenarbeit mit dem ISSB intensivieren, um die Interoperabilität zwischen den ESRS und den IFRS SDS zu stärken.

ESRS 1 & ESRS 2

ED ESRS 1: Fair Presentation
DRSC-Position
ED ESRS 1: Materiality of information
DRSC-Position
ED ESRS 1: Brutto versus Netto (Gross vs. Net)
Ihre Sichtweise?
DRSC-Position: Interoperabilität
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ED ESRS 2: Anticipated Financial Effects (AFE)
DRSC-Position
ESRS 2.23, Option 1
ESRS 2.23, Option 2

ED ESRS E-Standards

DRSC

EFRAG-Präsentation

ED ESRS E1: Transition plan for climate change mitigation

DRSC

Aspekte der bisherigen Kritik

- Unzureichende Abgrenzung der Angabepflichten bzgl.

Klima-Transitionsplan	Policies, Targets, Actions bzgl. Klimawandel

- Folge: Redundanzen im Bericht, da zahlreiche überschneidende Inhalte (Policies, Actions, Targets)
- Granularität der Berichtsvorgaben unangemessen hoch

EFRAG-Vorschlag/Erläuterungen im ED ESRS E1

- Klarstellung: nicht sämtliche Aspekte des TP anzugeben; interne Verweismöglichkeit zur Vermeidung von Redundanzen
- BfC, Tz. 241: Anforderungen in kompakteres Format gefasst, das auf eine allgemeine Beschreibung der wichtigsten Merkmale des TP fokussiert

ED ESRS E1: Transition plan for climate change mitigation

DRSC-Position

- Aufbau und Design des ESRS E1-1 grundsätzlich mit den Leitlinien der SBTi und dem Transition Plan Taskforce Disclosure Framework vereinbar.
- Kritikpunkt: Erweiterung der Vorgaben aus ESRS Set 1 → Konflikt mit Vorgaben der EU-KOM

⇨ Investitionen und Finanzierung vs. Gesamte Unternehmensplanung

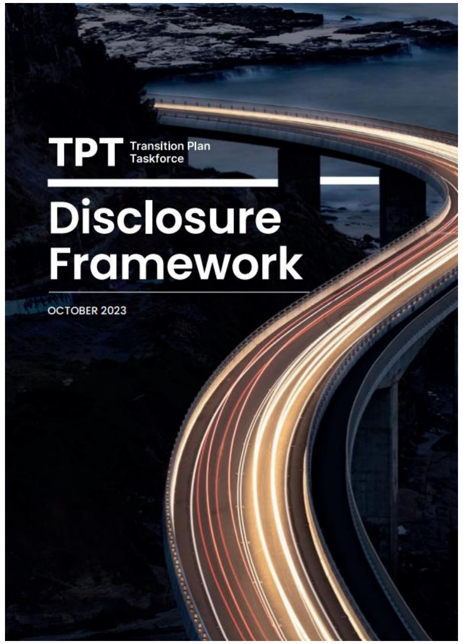
  – Aktuell (Delegated act), Tz. 16(c): Angabe Investionen und deren Unterlegung „*explanation and quantification of the undertaking's investments and funding*"
  – ED, Tz. 14(a): gesamte Unternehmensplanung i.Z.m. Transitionsplänen „*description … financial und investment planning*" („financial planning" = gesamte Unt.planung)

⇨ Erweiterung in den Details

  – ED (Tz. AR2(c)): quantifizierte Angabe jeweils für kurz-, mittel- und langfristige CapEx und OpEx
  – Aktuell im Delegated act kein solcher Breakdown ersichtlich

ED ESRS E1: Transition plan for climate change mitigation

DRSC-Position



- Hinweis: Inhalte des Transition Plan Taskforce Disclosure Framework (bzgl. der Angaben zu TP)
  - "investment and disposal plan" and "planned sources to fund the plan"
  - Diesbzgl. eingeschränkte Angabe”pflicht”:
    a. *to the extent the financial effects of its transition plan are <u>separately identifiable</u>,*
    b. *information available to the entity at the reporting date <u>without undue cost and effort</u>,*
    c. *approach that is <u>commensurate with the skills, capabilities, and resources</u> that are available to the entity for preparing those disclosures*

Ihre Sichtweise?

ED ESRS E1: Szenarioanalysen

DRSC

Aspekte der bisherigen Kritik

- Aktuelle Vorgaben (z.B. DR related to ESRS 2 SBM-3, DR related to ESRS 2 IRO-1, DR E1-9 Anticipated financial effects)
  → unklar, ob Unternehmen zur Anwendung von Szenarioanalysen verpflichtet (so auch EFRAG selbst, siehe Basis for Conclusions zum ED, Tz. 247)
- Eindeutige Aussage bislang nur *Interoperability Guidance* (S. 15 „*ESRS E1 does not mandate the use of scenario analysis* …“) → allerdings kein EU-Rechtstext

Feststellung DRSC

- Aussagen zur Verbindlichkeit im ED weiterhin nicht eindeutig (ESRS E1-2 – *Climate-related risks and scenario analysis amend*)
- Basis for Conclusions, Tz. 247: „*it should be clear under E1-2 […] that there is an expectation that undertakings report on key elements of the methodology to assess climate risks, but that <u>scenario analysis is not required for all undertakings</u>.*” (Führt zur Frage: Demzufolge für einige Unternehmen schon? Für welche?)

ED ESRS E1: Szenarioanalysen

DRSC-Position

- ESRS E1 sollte Unternehmen nicht zur Anwendung von Szenarioanalysen verpflichten
- Klarstellung muss im Standard enthalten sein,
- Entsprechend konsistente Anforderung zu formulieren: Angabe, ob zur Einschätzung bzw. Bewertung von Klima-Risiken (physische und transitorische) Szenarioanalysen zugrunde gelegt wurden
- Keine Detailvorgabe im Standard machen
  "*base its analysis on at least one high-emission climate scenario*" (AR 5 (c))
- Stattdessen Bezugnahme auf "*a scenario based on scientific evidence which reflects the climate risk properly*" (sinngemäß)

Ihre Sichtweise?

ED ESRS E#: Erweiterte/unklare Anforderungen

DRSC

Mandat der EU-KOM an EFRAG (Schreiben Kommissarin Albuquerque, 2.7.25)

- *Additional data points and converting voluntary datapoints into mandatory datapoints.* Given the objective of the simplification exercise, in principle no new datapoints should be added to the ESRS. Similarly, no datapoints that are currently voluntary ("may") should be made mandatory ("shall"). In the event that EFRAG sees a need to deviate from these principles on an exceptional basis, please ensure that any such case is transparently flagged in the documents that you release for public consultation and that a thorough justification is provided.

ED ESRS E#: Erweiterte/unklare Anforderungen

Feststellungen DRSC (z.T. bereits im Vorfeld der Konsultation an EFRAG übermittelt)

E1-1 Transition plan for climate change mitigation	14 (a)	The requirement **seems an extension of Delegated Act**: The description of **"financial and investment planning" (ED)** goes beyond "investments and funding" (DA) as the latter is a subset or part of the former. This is further confirmed by the wording "investment and financial planning (including the short- and medium-term financial and investment plan)" in AR 2(c).
(same)	AR 2 (c)	The requirement **seems an extension of Delegated Act**: Disclosure of "quantitative short- and medium-term CapEx, and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges" The DP should be deleted. Furthermore, it is unclear why "long-term CapEx..." comes with the attribute "anticipated" because short- and mid-term CapEx" are "anticipated" as well as these are not reflected in current financial statements. This is true for most OpEx as well.
(same)	AR 10 (c)	Re the wording "the effects of current and planned investments in climate mitigation, adaptation and transition opportunities on climate resilience enhancement": (1) requirement is not clear, (2) it seems as **it is an extension of the requirements** in the Delegated Act. It should deleted, already for this reason.
(same)	24 (c)	This requirements **seems an extension of the existing requirements** of the Delegated Act: The DR suggests a breakdown of "quantitative short- and medium-term CapEx and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges." This should be deleted. See also our comments on AR 2(c)
E1-7 – Energy consumption and mix	29	This DR **seems to include an extension of the Delegated Act** where the scope of this DR is limited to high climate impact sectors. We note the reasons mentioned in the BfC (paras 257 and 128) for changing this. However, this datapoint should either be deleted or limited in scope as in the
E1-9 – GHG removals and GHG mitigation projects financed through carbon credits	35 (c)	This **seems an extension of the Delegated Act**: "the assumptions regarding permanence". Furthermore, there is no evidence on the relevance of this information. It should be deleted.
E2-4 Pollution of air, water and soil	16(b) (ii) [in ED numered as 16(d)]	"Information on secondary microplastics connected to the undertaking's downstream value chain" is a requirement that does not exist in the delegated act. Although the Basis for conclusion (BC130) states this disclosure "was already required to be reported in ESRS E2 through AR 20, which addressed both primary and secondary microplastics", it should be noted that **AR20 of ESRS E2 (delegated act) clearly addresses metrics related to own operations, but not the Value chain**. In other words: The delegated act contains a requirement that may be understood to capture microplastics; however, the requirement does not address the downstream value chain, whereas the
E3-4 – Water metrics	17	**This seems to be an extension of the Delegated Act**: Points (c) and (d) require disclosure of **water withdrawals** and **water discharges**. This is a **"may" disclosure in the delegated act** (E3.AR32).
(same)	AR 1	**Seems an extension of the Delegated Act**: The calculation formula for water consumption contains an additional KPI on "changes in water storage".
E4-5 – Metrics related to biodiversity and ecosystems change	AR 9 (a)	**This seems an extension of the Delegated Act.** Although "drivers of [...] ecosystem change" is mentioned in the delegated act (ESRS E4.AR20f), it is not a metric requirement in the delegated act, but in the ED it is.
E4-5 – Metrics related to biodiversity and ecosystems change	AR 9 (d)	**This seems an extension of the Delegated Act.** Although "ecosystem services" is mentioned in the delegated act in several instances, it is not a metric requirement in the delegated act.
E5-1 – Policies related to resource use and circular economy	11	**This seems an extension of the Delegated Act.** The content was moved from E5-5 Resource inflows; and now it contains the term "eco-design principles" which is not mentioned in the delegated act.
E5-4, key materials used to manufacture products, deliver	AR 2 for para 15(a)	**This seems an extension of the Delegated Act**: Additional labelling requirement increases the granularity.
E5-5 – Resource outflows	17(d)	The "rate of recycled materials used in its key products" is an added datapoint (which does not exist in the Delegated act). We note para 379 of the Basis for conclusions; however, the disclosure on recycled content in the undertakings products is not required in the delegated act under resource outflows.

← Ausschnitt Analyse des DRSC

- Erweiterungen ggü. dem Delegated act (DA)
  - Zusätzliche Datenpunkte, z.B. E1-9 „assumptions regarding permanence“ bzgl. THG-Entzug und Speicherung
  - Erweiterung bereits geforderter Information, z.B. Erweiterung von secondary microplastics auf Wertschöpfungskette (E2-4)
  - Von „may“ zu „shall“: water withdrawals and water discharges (E3-4)
  - Zusätzl. Details: quantitative short- and medium-term CapEx, and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges (E1-1)
- Unklare Anforderungen/Änderungen ggü. DA
  - Resource inflows/outflows, Anteile recycelten Materials in Produkten etc. E5-4 bzw- E5-5

ED ESRS E#: Erweiterte/unklare Anforderungen

DRSC-Hinweise bereits im Vorfeld der Konsultation an EFRAG übermittelt

Deutsches Rechnungslegungs Standards Committee e.V.

Accounting Standards Committee of Germany

DRSC

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Berlin, 18 June 2025

DRSC observations on status of EFRAG's work on the ESRS revision

Dear Patrick, dear Chiara

On behalf of the Deutsches Rechnungslegungs Standards Committee (DRSC) I am writing to inform you about some pressing issues that our Sustainability Reporting Committee has identified recently in the context of the ongoing work of EFRAG with respect to the revision of ESRS Set 1 as requested by the European Commission in light of its Omnibus-1-proposal.

We clearly note and welcome the fact that EFRAG, including the secretariat and its technical groups, is working with extraordinary commitment to a targeted revision of the ESRS and has incorporated many of the simplification suggestions made. We also note that EFRAG is operating under considerable time pressure and has therefore assigned parts of the content-related work among to various working streams.

Through our involvement in EFRAG's technical groups, our technical committees and a supporting working group at the DRSC have the opportunity to look at EFRAG's working papers, which we note were developed by the SR Board subgroups and discussed in the SR TEG, in order to provide EFRAG with well-founded feedback on a broad basis. We are, of course, aware that these papers represent a very early stage of work, which will undergo numerous changes during further discussions. However, after an initial review of these papers we made a number of observations that we consider so important that we would like to share them with you immediately.

According to the European Commission's mandate as of end of March 2025 the ESRS revision shall involve a substantive reduction of the number of mandatory disclosures. Even though we have not yet completed a full analysis of the current working papers, we notice that concepts are amended, and new wording is introduced, which are not easily understood but are not yet well defined or even consistently applied throughout the standard. It will not just make the transition for current preparers difficult but will also undermine the objective to simplify ESRS.

There are examples where additional requirements seem to be considered, e.g., in ESRS E1. This is contrary to the Commission's objective and poses an issue both formally and in practical terms, which must be addressed.

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Berlin, 20 July 2025

Carbon copy: Sven Gentner, European Commission

Revision of the European Sustainability Reporting Standards, V1.6

Dear Patrick, dear Chiara

On behalf of the Deutsches Rechnungslegungs Standards Committee (DRSC) I am writing to inform you about an issue which continues to be viewed very critically in our constituency, and which is, therefore, important for the success of the ESRS revision: the avoidance of stricter requirements and additional data points. The DRSC's Sustainability Reporting Technical Committee considers it important to share these concerns with you before the public consultation will start at the end of this month.

The DRSC notes that in the ECs letter of 1 July, EFRAG were asked to ensure that a number of points are taken into account as far as possible; with a priority on ensuring that no new data points are added to the ESRS. In recent months and weeks, the DRSC has increasingly performed outreach to preparers and other stakeholders in order to obtain insights about the key expectations of the ESRS revision. In doing so, we noted that there is a strong emphasis on the above-mentioned aspect of data requirement reduction and that the work of EFRAG and the European Commission in this regard is under close scrutiny. In other words, the success of the revised ESRSs significantly depends on preparers and other stakeholders being convinced of the simplifications while being in no doubt that the revised ESRSs do not impose new or more stringent disclosure requirements.

We have recently discussed the working status – without screening these papers in every detail – (labelled V1.6), which is publicly available on EFRAGs website, with a broader group of constituents, who have repeatedly reported a number of requirements that are perceived as adding to or tightening the requirements of the delegated acts and thus ultimately, as an additional requirement. Our Sustainability Reporting Technical Committee investigated these cases in more detail; some which could be cleared. For example, we have found that some DRs are to be moved within the ESRS from one section to another, which at first glance (when looking in isolation at the section in question) also raises concerns that these constitute new requirements. However, doubts remained in other cases.

ED ESRS E#: Erweiterte/unklare Anforderungen

DRSC

ESRS E2, z.B. Microplastics: **Ausdehnung** auf die Wertschöpfungskette sollte unterbleiben

Delegated act	Exposure draft
Tz. 28 (b) […] shall disclose the amounts of: […] • microplastics generated or used by the undertaking. Tz. AR 20 • […] paragraph 28(b) shall include microplastics […] generated or used during production processes or that are procured, and that leave the undertaking's facilities as emissions, as products, or as part of products or services. Microplastics may be unintentionally produced when larger pieces of plastics like car tires or synthetic textiles wear and tear or may be deliberately manufactured and added to products for specific purposes (e.g., exfoliating beads in facial or body scrubs).	Tz. 16 (28 amended): […] on microplastics • quantities of primary microplastics manufactured or used in products, and separately, those directly released into the environment; and/or • connected to […] downstream value chain, information on secondary microplastics resulting from the breakdown of larger plastic items from the products of the undertaking. Tz. AR 5 • The information […] on secondary microplastics (i.e. those resulting from the breakdown of larger plastic items, or being unintentionally produced throughout the product life cycle, including unintentionally through losses of plastic pellets) under 16(b)(ii) can be qualitative or quantitative […], including through estimations.

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Ihre Sichtweise?

ED ESRS E#: Erweiterte/unklare Anforderungen

ESRS E3, z.B. Water withdrawals & discharges: von „may“ zu „shall“

Delegated act	Exposure draft, ESRS E3
Tz. AR32: The undertaking **may** also provide information on its • water withdrawals and water discharges	Tz. 17: The undertaking **shall** disclose for its own operations […] c. total water withdrawal d. total water discharges

Exposure draft, Basis for conclusions

Tz. 127: should not impose an additional burden, as reporting water consumption already depends on understanding the water balance, including both withdrawals and discharges.

Accordingly, the change from optional ('may') to mandatory ('shall') reflects the importance of these metrics in completing the water balance equation and supporting the fair presentation of material IROs.

DRSC-Position

- Begründung theoretisch nachvollziehbar
- Generiert zusätzlichen Aufwand, auch wenn nicht intendiert
- **Sollte freiwilliger Datenpunkt bleiben**

Ihre Sichtweise?

ED ESRS E#: Erweiterte/unklare Anforderungen

DRSC

ESRS E5, z.B. Resource inflows/outflows: *rate of recycled materials* (unklare Anforderungen sollten unterbleiben)

Delegated act

E5-4 Resource **inflows**: […] shall disclose […]

- percentage, of secondary reused or recycled components (Tz. 31(c))

Exposure draft ESRS E5

Resource **outflows**, Tz. 17d (31 amended): […] shall disclose

- (31 amended) the rate of recycled materials used in its key products

Exposure draft, Basis for conclusions (Tz. 379)

Para. 17(d) on rate of recycled materials used in key products, replaces the former ESRS E5-4 disclosure on the rate of recycled components in resource inflows. By integrating this into the revised ESRS E5-5, which focuses on outflows, it overlooks recycled materials that end up in waste stream.

DRSC-Position

Vermischung von verschiedenen Stationen der Wertschöpfungskette

⇨ **Änderung schafft mehr Verwirrung als Klarheit**

Ihre Sichtweise?

ED ESRS S-Standards

EFRAG-Präsentation

ED ESRS S-Standards

Übergreifende Themen

DRSC

Vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

- Kapitel “Interaction with other topical ESRS”: Interaktionen zu anderen ESRS sollten konkretisiert oder gelöscht werden.

Interaction with other topical ESRS

10. The reporting under this Standard shall be consistent, coherent and, where relevant, clearly linked with reporting on the undertaking’s ***value chain workers*** under [Draft] Amended ESRS S2 *Workers in the value chain*.

- Frage 29 des EFRAG-Fragebogens: Angaben i.V.m. den SFDR PAIs beschränken sich nicht mehr auf “severe human rights incidents.“ Dies sollte geändert werden.
- “Incidents“ werden innerhalb des ESRS Set 1 unklar definiert. Es sollte jeweils klargestellt werden, ob “incidents communicated through channels“ gemeint sind oder “actual confirmed incidents.“
  - bspw. Glossary: “incident“ vs “work-related incident“ vs “confirmed incident of corruption or bribery“ vs “human rights incident“

ED ESRS S-Standards

Übergreifende Themen

vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

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Ihre Sichtweise?

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ED ESRS S-Standards

S1 – Objective

DRSC

Vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

7. An undertaking's ***own workforce*** includes (i) people who are in an employment relationship with the undertaking ('***employees***') and (ii) people who, for the purposes of ESRS reporting, are called ***non-employees*** in the undertaking's own workforce. The latter comprise people with contracts with the undertaking to supply labour ('self-employed people') or people provided by undertakings primarily engaged in 'employment activities' (NACE Code N78). Information about the persons referred to as non-employees in the undertaking's own workforce in accordance with this Standard shall not affect their status under applicable labour law. This Standard does not cover workers in the undertaking's upstream or downstream ***value chain***. These workers are covered in [Draft] Amended ESRS S2 *Workers in the value chain*.

- einige Metriken beziehen sich auch auf "non-employees":
  - S1-6 – Characteristics of non-employees in the undertaking's own workforce
  - S1-13 – Health and Safety metrics
  - S1-16 – Incidents of discrimination and other human rights incidents
- solche Angaben zu "non-employees" könnten weiter reduziert werden, da Unternehmen auf "non-employees" wenig(er) Einfluss haben

8. The definitions of self-employed or people provided by undertaking 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*** have been included below.

(a) Self-employed persons (also referred to as contractors) 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); and
ii. self-employed persons hired by the undertaking to deliver the work/service directly at the workplace of a client of the undertaking.

(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 ('MS') to work for the undertaking ('posted workers').

ED ESRS S-Standards

S1 – Objective

vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

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- einige Metriken bezi… employees":
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  - S1-13 – Health …
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Ihre Sichtweise?

ED ESRS S-Standards

S1-13 – Health and Safety metrics

Vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

Disclosure Requirement S1-13 – *Health and Safety metrics*

39. (87 amended) The objective of this DR is to allow an understanding of the coverage, quality and performance of the health and safety management system established to prevent ***work-related accidents***, ill-health and fatalities.

40. (88 amended) The undertaking shall disclose the following information for the reporting period and, where applicable, broken down between ***employees*** and ***non-employees*** for the undertaking's ***own workforce***:

    (a) the percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines;

    (b) the sum of:

    i. the number of fatalities from work-related injuries among everybody in the undertaking's own workforce as well as other workers that work on its ***sites***; and

    ii. the number of fatalities from work-related ill health among its employees;

    (c) the number and rate of ***recordable work-related accidents***;[5]

    (d) with regard to the undertaking's employees, the number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data; and

    (e) with regard to the undertaking's employees, the number of days lost to work-related injuries, recordable work-related accidents and work-related ill health.[6]

- Unternehmen (in Deutschland) haben keine oder nur eingeschränkte Möglichkeiten festzustellen, ob eine Krankmeldung auf arbeitsbezogene “injuries“, “accidents“ oder “ill health“ zurückzuführen ist
- es kann auch unklar sein, ob eine “ill health“ oder “fatalitiy“ (nach mehreren Jahren) ganz oder teilweise auf die Arbeit zurückzuführen ist
- die vorgeschlagene Einschränkung auf “recordable“ ist dabei unzureichend, da potenziell alles “recordable“ ist
- mögliche Lösung: es sollten nur solche “injuries“, “accidents, “ill health“ und “fatalities“ berichtet werden, die “subject to reporting“ sind

ED ESRS S-Standards

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ED ESRS S-Standards

Frage 27: New Threshold for Reporting Metrics Disaggregated at Country Level

DRSC

Vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

Disclosure Requirement S1-5 – *Characteristics of the undertaking's employees*

22. (49 amended) The objective of this DR is to provide insight into the undertaking's approach to employment practices, including security of employment for its ***own workforce***. It also serves as the basis for calculating certain quantitative ***metrics*** required by other DRs in this Standard and provides contextual information for those.

23. (50 amended) The undertaking shall disclose:

    (a) the total number of ***employees*** by head count and breakdowns by gender and by country for the countries in which the undertaking has 50 or more employees and that are the ten largest countries in terms of employee numbers;

Disclosure Requirement S1-7 – *Collective bargaining coverage and social dialogue*

26. (59 amended) The objective of this DR is to enable an understanding of the coverage of ***collective bargaining*** agreements and ***social dialogue*** for the undertaking's ***employees***.

27. (60 amended) The undertaking shall disclose:

    (a) the percentage of its total ***employees*** covered by ***collective bargaining*** agreements;

    (b) in the European Economic Area ('EEA'), whether it has one or more ***collective bargaining*** agreements and, if so, the overall percentage of its ***employees*** covered by such agreement(s) for each country in which it has significant employment, defined as at 50 or more employees by head count and that are the 10 largest countries in terms of employee numbers for the undertaking, as calculated in paragraph 23(a) above; and

- derzeit besteht eine andere Berechnungslogik: „Länder in dem das Unternehmen 50 oder mehr Arbeitnehmer hat, die mindestens 10 % der Gesamtzahl seiner Arbeitnehmer ausmachen"
- der Wegfall der 10 %-Grenze bedeutet ggf. sogar eine Ausweitung der Berichtspflichten
- die neuen Grenzen müssen zudem regelmäßig neu berechnet werden, was zu einer geringeren Vergleichbarkeit (zwischen demselben Unternehmen und zwischen verschiedenen Unternehmen) im Zeitverlauf führen kann

ED ESRS S-Standards

DRSC

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vorläufige DRSC-Position auf Grundlage erhaltener Rückmeldungen

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Ihre Sichtweise?

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ED ESRS G1

EFRAG-Präsentation

ED ESRS G1

DRSC-Position

Disclosure Requirement G1-6 – *Metrics in relation to payment practices*

11. (32) The objective of this DR is to provide an understanding of contractual payment terms and on the undertaking's performance with regard to payment, especially with regard to late payments to SMEs.

12. The undertaking shall disclose:

    (a) (33(b) amended) a description of the undertaking's standard payment terms in number of days by main category of ***suppliers***, including SME's, and the percentage of its payments aligned with these standard terms; and

    (b) (33(c)) the number of legal proceedings currently outstanding for late payments.

- Übereinstimmung von Ziel (*objective*) und Inhalt (*disclosure requirement*)?
- Keine einheitlichen Zahlungsbedingungen (je „Kategorie von Lieferanten“)
- Keine Kategorisierung von Lieferanten nach Zahlungsbedingungen (stattdessen z.B. Risikocluster)
- Keine Erfassung der Lieferanten nach Größenkriterien (Größenkriterium keine Kategorie)

ED ESRS G1

Diskussion

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Ihre Sichtweise?

Vielen Dank für Ihre Teilnahme!

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