

Überarbeitung der SASB-Standards

Öffentliche Diskussionsveranstaltung des DRSC
in Kooperation mit dem ISSB

Herzlich willkommen

23. Oktober 2025

WP/ StB Georg Lanfermann
DRSC-Präsident

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ISSB Member

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SASB ED: Hintergrund & Überblick	ISSB
Bisherige Rückmeldungen & vorläufige DRSC-Position	DRSC
Diskussion mit Teilnehmern	Alle
Wrap-up & Farewell	DRSC & ISSB

Jenny Bofinger-Schuster
ISSB Member

Bisherige Rückmeldungen & vorläufige DRSC-Position

Einführung – Überblick zum Konsultationsverfahren

- **3.7.2025:** ISSB veröffentlicht 2 Konsultationsentwürfe
 - *Proposed Amendments to the SASB Standards* ([SASB ED](#))
 - *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*
- **Kommentierungsfrist:** 150 Tage (bis 30.11.2025)
- **Umfangreiche Änderungen:** 9 SASB-Standards
 - *Coal Operations*
 - *Metals & Mining*
 - *Construction Materials*
 - *Iron & Steel Producers*
 - *Oil & Gas – Exploration & Production; Midstream; Refining & Marketing; Services*
 - *Processed Foods*
- **Folgeänderungen:** weitere 41 SASB-Standards (Übersicht: [BC](#) Appendix A)
- **Zusatzmaterialien:** [ISSB-Projektseite](#)



Bisherige Rückmeldungen & vorläufige DRSC-Position



Einführung – Rolle der SASB-Standards in der ESRS-Berichterstattung

ESRS

10 Transitional provisions

10.1 Transitional provision related to entity-specific disclosures

130. The extent to which **sustainability matters** are covered by ESRS is expected to evolve as further Disclosure Requirements are developed. Therefore, the need for entity-specific disclosures is likely to decrease over time, in particular as a result of the future adoption of sector specific standards.
131. When defining its entity-specific disclosures, the undertaking may adopt transitional measures for their preparation in the first three annual **sustainability statements** under which it may as a priority:
- (a) introduce in its reporting those entity-specific disclosures that it reported in prior periods, if these disclosures meet or are adapted to meet the qualitative characteristics of information referred to under chapter 2 of this Standard; and
 - (b) complement its disclosures prepared on the basis of the topical ESRS with an appropriate set of additional disclosures to cover **sustainability matters** that are material for the undertaking in its sector(s), using available best practice and/or available frameworks or reporting standards, such as **IFRS industry-based guidance and GRI Sector Standards**.

Draft ESRS rev. (Stand: 31.7.25)

1. ESRS Standards, reporting areas and drafting conventions

1.1. ESRS standards, reporting areas and entity-specific disclosures

10. (11) If the undertaking concludes that a **topic** related to one or more material **impacts, risks** or **opportunities** is not covered, or not covered with sufficient granularity by an ESRS, it shall provide additional entity-specific disclosures on that topic. This may be the case due to sectorial specificities and/or other facts and circumstances relevant to the undertaking itself. Depending on the undertaking's facts and circumstances, there may be topics other than those covered in ESRS topical requirements that the undertaking shall cover, following its **materiality** assessment, such as where its **business model** and strategy are associated with material impacts, risks and opportunities that do not correspond to the ESRS topics.
11. When developing its entity-specific disclosures, the undertaking shall consider comparability over time and with other undertakings that operate in the same sector(s). For this purpose, it may use available best practices and/or available frameworks or reporting standards, such as **IFRS industry-based guidance** and GRI Sector Standards.

Bisherige Rückmeldungen & vorläufige DRSC-Position

Zielsetzung

QUESTION 1—OBJECTIVE

The ISSB is proposing to amend the SASB Standards with the objective of providing timely support to entities applying IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*. The proposed amendments have been drafted under the assumption that an entity would apply the SASB Standards alongside IFRS Sustainability Disclosure Standards. This assumption allows the SASB Standards to remain targeted and proportionate while avoiding unnecessary duplication of requirements already included in IFRS S1 and IFRS S2. The proposed amendments aim:

- to further enhance the international applicability of:
 - industry groupings, including to reflect value chains in emerging markets and developing economies;
 - disclosure topics in those industry groupings; and
 - metrics and supporting technical protocols;
- to improve interoperability with other sustainability-related standards and frameworks, while ensuring continued focus on the needs of investors in order to serve as a global baseline of sustainability-related disclosures to meet the needs of capital markets;
- to amend the disclosure topics and metrics in the SASB Standards related to biodiversity, ecosystems and ecosystem services (BEES) and human capital, to align the SASB enhancements with the ISSB's research projects on those topics and to enable feedback on this Exposure Draft to provide input to those research projects;
- to align the language and concepts in the SASB Standards with IFRS Sustainability Disclosure Standards; and
- to enhance the SASB Standards' clarity, conciseness and cost-effectiveness for preparers.

(a) Do you agree with the objective of the proposed amendments to the SASB Standards and related areas of focus?

(b) Do the proposed amendments meet this objective? Why or why not?

Zielsetzung – Überblick

- **Übergeordnete Zielsetzung:** Unternehmen bei der Anwendung von IFRS S1 & S2 unterstützen sowie Entscheidungsnützlichkeit bereitgestellter Nachhaltigkeitsinformationen für Investoren erhöhen
- **Schwerpunkte**
 - Internationale Anwendbarkeit stärken (bzgl. Industriezuschnitt, Themen, Metriken & technische Protokolle)
 - Interoperabilität mit anderen Standards & Rahmenwerken verbessern (insb. GRI, TNFD & ESRS)
 - Angleichung von Themen und Metriken in den Bereichen *Biodiversity, Ecosystems and Ecosystem Services* (BEES) sowie *Human Capital* an aktuelle Forschungsprojekte
 - Angleichung an Begriffe & Konzepte aus IFRS S1 & S2
 - Klarheit, Prägnanz und Kosten-Nutzen-Verhältnis verbessern

Bisherige Rückmeldungen & vorläufige DRSC-Position



Zielsetzung – Umfangreiche Änderungen an 9 SASB-Standards

Der ISSB schlägt vor:

- die **Branchenbeschreibung** für Coal Operations zu überarbeiten;
- zwei **Aktivitätskennzahlen** zur Zusammensetzung der Belegschaft hinzuzufügen;
- das **Thema „Treibhausgasemissionen“** und die **damit verbundenen Kennzahlen** zu überarbeiten sowie die **Kennzahl** EM-CO-110a.3 „Gesamtmenge der Scope 1 Methan-Emissionen“ zu ergänzen;
- das **Thema „Wassermanagement“** und die **zugehörigen Kennzahlen** zu überarbeiten:
 - Streichung der Metrik EM-CO-140a.2: „Anzahl der Verstöße im Zusammenhang mit Genehmigungen, Normen und Vorschriften zur Wasserqualität“;
 - Ergänzung der Metrik EM-CO-140a.3: „Beschreibung der wasserbezogenen Risiken und Chancen sowie der Strategien zu deren Bewältigung (...)“;
 - Ergänzung der Metrik EM-CO-140a.4: „Gesamtmenge des abgeleiteten Wassers nach (1) Bestimmungsort und (2) Behandlungsgrad“;
 - Ergänzung der Metrik EM-CO-140a.5: „Prozentsatz der Produktion aus Bergbaustandorten, an denen saurer und metallhaltiger Abfluss (...)“;
- das **Thema „Abfallmanagement“** und die **zugehörige Kennzahl** zu überarbeiten, einschließlich der Änderung des Namens in „Abfall- und Gefahrstoffmanagement“;
- das **Thema „Auswirkungen auf die biologische Vielfalt“** und die **damit verbundenen Kennzahlen** zu überarbeiten, einschließlich der Änderung des Namens in „Ökologische Auswirkungen“ sowie Streichung der Kennzahl EM-CO-160a.2 und Ergänzung der Kennzahl EM-CO-160a.4;
- die **Kennzahlen im Abschnitt „Rechte indigener Völker“** zu überarbeiten und sie in den Abschnitt „Beziehungen zur Gemeinschaft“ zu verschieben und den Abschnitt in „Beziehungen zur Gemeinschaft und Rechte indigener Völker“ umzubenennen;
- ein **Thema „Geschäftstätigkeit in Konfliktgebieten“** und **zwei Kennzahlen** hinzuzufügen:
 - EM-CO-210c.1: „Prozentsatz der (1) nachgewiesenen und (2) wahrscheinlichen Kohlereserven in Konfliktgebieten und Hochrisikogebieten“;
 - EM-CO-210c.2: „Beschreibung der Vorgehensweise bei der Auftragsvergabe und Due-Diligence-Praktiken im Zusammenhang mit der Geschäftstätigkeit in (...)“;
- das **Thema „Arbeitsbeziehungen“** und die **zugehörigen Kennzahlen** zu überarbeiten, einschließlich der Änderung des Namens in „Arbeitspraktiken“;
- das **Thema „Bewertung von Reserven und Investitionsausgaben“** und die **zugehörigen Kennzahlen** zu überarbeiten, einschließlich der Änderung des Namens in „Klimaresilienz“; und
- das **Thema „Management von Abraumhalden“** und die **damit verbundenen Kennzahlen** zu überarbeiten.

Bsp. Coal Operations

Bisherige Rückmeldungen & vorläufige DRSC-Position



Zielsetzung – Folgeänderungen an weiteren 41 SASB-Standards

Appendix A—Industry Standards and metrics affected by targeted amendments

Consumer Goods

Building Products & Furnishings

- CG-BF-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable

E-Commerce

- CG-EC-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable
- CG-EC-130a.2 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress

Household & Personal Products

- CG-HP-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress
- CG-HP-140a.2 Description of water management risks and discussion of strategies and practices to mitigate those risks

Multiline and Specialty Retailers & Distributors

- CG-MR-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable

Food & Beverage

Alcoholic Beverages

- FB-AB-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable
- FB-AB-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress
- FB-AB-140a.2 Description of water management risks and discussion of strategies and practices to mitigate those risks

Food Retailers & Distributors

- FB-FR-110b.1 Gross global Scope 1 emissions from refrigerants

- **Ziel:** konsistente Metriken bzw. technische Protokolle (für dieselben Themen)
- **Betroffene Themen**
 - Treibhausgasemissionen
 - Energiemanagement
 - Wassermanagement
 - Arbeitspraktiken
 - Gesundheit und Sicherheit der Belegschaft

Bisherige Rückmeldungen & vorläufige DRSC-Position



Zielsetzung – Einwertung

- Zustimmung für **übergeordnete Zielsetzung** der SASB-Überarbeitung
- **Schwerpunkte:** insb. Stärkung der internationalen Anwendbarkeit (u.a. mit Blick auf Sozialthemen) sowie Interoperabilität mit anderen Standards und Rahmenwerken
- Ggf. sollte nicht nur Branchenbeschreibung, sondern auch **Branchenzuschnitt über SICS-Klassifizierung** angepasst werden, um Anwendbarkeit der Standards sowie Kosten-Nutzen-Verhältnis für Ersteller zu verbessern
- **Vorgeschlagene Änderungen**
 - Grds. geeignet, um die angestrebte Zielstellung erreichen zu können
 - in Anlehnung an ursprüngliche Erarbeitung der SASB-Standards sollte auch für die Überarbeitung ein evidenzbasierter Ansatz unter Einbindung von Erstellern verfolgt werden, um wesentliche Themen und Metriken zu identifizieren & Proportionalität Berichtsanforderungen zu gewährleisten
 - Anpassungen sollten grds. eher punktuell und gezielt erfolgen

Interoperabilität

QUESTION 2—ENHANCEMENTS TO INTEROPERABILITY WITH OTHER STANDARDS AND FRAMEWORKS

In considering necessary amendments to the SASB Standards, the ISSB has identified possible amendments that would enhance the interoperability and alignment of the SASB Standards with other sustainability-related standards and frameworks, such as those of the Global Reporting Initiative (GRI), European Sustainability Reporting Standards, and the guidance published by the Taskforce on Nature-related Financial Disclosures (TNFD).

Paragraphs BC33–BC41 of the Basis for Conclusions explain the approach taken to improving interoperability and alignment with other sustainability-related standards and frameworks. Appendix B of the Basis for Conclusions provides a list of some of the proposed amendments that would enhance interoperability with the GRI Standards and alignment with TNFD disclosure recommendations, while maintaining a focus on the needs of primary users of general purpose financial reports.

- (a) Do you agree with the proposed approach to enhancing interoperability and alignment with other sustainability-related standards and frameworks? Why or why not?
- (b) Do you agree that the proposed amendments to the nine priority industries and targeted amendments to other SASB Standards will result in improved interoperability and thus achieve the objectives of improving the decision-usefulness of disclosed information for primary users and cost-effectiveness for preparers? Why or why not?
- (c) Could the interoperability and alignment of any disclosure topics or metrics be further enhanced while achieving the objectives of improving the decision-usefulness and cost-effectiveness of the information? What amendments would you propose and why?

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – Vorgehen

- **Interoperabilität mit anderen Standards & Rahmenwerken** (insb. GRI, TNFD & ESRS) als ein Schwerpunkt SASB-Überarbeitung
- **Ansatz** zur Stärkung der Interoperabilität berücksichtigt im Wesentlichen (siehe BC35)
 - übergreifendes Ziel, Investoren **entscheidungsrelevante Informationen** zur Verfügung zu stellen und dabei die **Kosten** für die Ersteller zu berücksichtigen
 - **Relevanz** von Informationen im Hinblick auf Aktivitäten der Branchenunternehmen
 - **Internationale Anwendbarkeit**
 - **Stakeholder-Feedback**

Bisherige Rückmeldungen & vorläufige DRSC-Position

Interoperabilität – ESRS

- Berücksichtigung im Rahmen des „**Desk Research**“ sowie **Austauschrunden** mit EFRAG
- **Hindernisse**
 - Wegfall Sektor-ESRS & laufender Prozess zur Überarbeitung ESRS Set 1
 - MoU mit GRI & TNFD (nicht EFRAG)
- **Folge:** insg. wenige Anpassungen zur Stärkung der Interoperabilität mit ESRS
- **Beispiel #1:**

Workforce Health & Safety	(1) <u>Number of fatalities and (2) total recordable incident rate</u> All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training contract employees	Quantitative	<u>Number, Rate, Hours (h) Rate</u>	EM-MM-320a.1
	<u>Description of management systems used to foster a safe working environment</u>		<u>n/a</u>	<u>EM-MM-320a.2</u>

Streichung der „**near miss frequency rate**“ – in ESRS S1-14 (Health and safety metrics) ebenfalls nicht enthalten

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – ESRS

- **Beispiel #2:**

Social Supply Chain Management	<u>Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence</u>		<u>n/a</u>	<u>FB-PF-430c.1</u>
	<u>Percentages of sourced commodities certified to internationally recognised standards that trace the path of products through the supply chain</u>		<u>Percentage (%) by cost</u>	<u>FB-PF-430c.2</u>
	<u>Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions</u>		<u>Percentage</u>	<u>FB-PF-430c.3</u>

Aufnahme des überarbeiteten Themas „**Social Supply Chain Management**“ sowie der dazugehörigen Metriken in Processed Foods – entspricht grds. Vorgaben in ESRS S2 und S3 bzgl. Arbeitskräften in der Wertschöpfungskette bzw. betroffenen Gemeinschaften

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – GRI

- Identifizierung gemeinsamer Themen & Metriken
- Wenn möglich **wortgleiche Vorgaben** (inkl. Definitionen, Quellenverweise, usw.)
- **Verbleibende Unterschiede** insb. aufgrund
 - Stakeholder-Feedback (z.B. im Hinblick auf Disaggregation von Daten)
 - Unterschiedliche Ausrichtung SASB-Standards (Risiken & Chancen) vs. GRI (Auswirkungen)

Bisherige Rückmeldungen & vorläufige DRSC-Position

Interoperabilität – GRI

- Metriken mit **denselben Vorgaben**

Disclosure topic ²⁰	Metric code ²¹	Metric	GRI disclosure references
Air Quality	EM-MM-120a.1	Air pollutant emissions of: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds, (4) hazardous air pollutants and (5) particulate matter	305-7 Nitrogen Oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions
Energy Management	FB-PF-130a.1	(1) Total energy consumed, (2) purchased electricity consumed, (3) renewable energy consumed, (a) self-generation and (b) direct contract	103-2 Energy Consumption and self-generation within an organization ²²
Environmental Supply Chain Management	FB-PF-430b.1	Percentages of sourced commodities determined to be deforestation- or conversion-free, including any targets set to monitor progress	Additional sector disclosures to Topic 13.4 Natural ecosystem conversion
Greenhouse Gas Emissions	EM-SV-110a.1	(1) Total fuel consumed and (2) renewable fuel consumed	103-2 Energy Consumption and self-generation within an organization ²³
Labour Practices	EM-MM-310a.1	Percentage of employees employed covered by collective agreements	2-30 Collective bargaining agreements
Water Management	FP-PF-140a.1	(1) Total water withdrawal, by source; (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations	303-3 Water withdrawal 303-5 Water consumption
Water Management	FP-PF-140a.4	Total water discharged by (1) destination and (2) level of treatment	303-4 Water discharge
Workforce Health & Safety	EM-EP-320a.1	(1) Number of fatalities; (2) total recordable incident rate for (a) direct employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training	403-9 Work-related injuries 403-10 Work-related ill health Control of Work Standard Interpretation to GRI 2 – Exposure draft ²⁴ TRED 3 Completed training and education – Training and Education exposure draft ²⁵

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – GRI

- Metriken mit **abweichenden Vorgaben** trotz derselben Themen

Disclosure topic ³⁶	Metric code ³⁷	Metric	GRI disclosure references
Community Relations and Rights of Indigenous Peoples	EM-MM-210b.1	Processes used to manage risks and opportunities associated with community rights and interests	413 Topic management disclosures 413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities
Environmental Supply Chain Management	FB-PF-430b.2	Priority commodities and products that are sensitive to environmental risks in the supply chain	308-2 Negative environmental impacts in the supply chain and actions taken
Water Management	FB-PF-140a.3	Description of water-related risks and opportunities and strategies to manage them, including targets	303-3 Water withdrawal 303-5 Water consumption

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – TNFD

- Identifizierung gemeinsamer Themen & Metriken
- Wenn möglich **wortgleiche Vorgaben** (inkl. Definitionen, Quellenverweise, usw.)
- Gemeinsame Themen mit **GRI & TNFD-Empfehlungen**:
 - Grds. GRI „Vorrang“ für Angleichung gegeben
 - Einzelne Metriken (z.B. EM-MM-120a.1, FB-PF-430b.1) nach Stakeholder-Feedback näher an TNFD-Empfehlungen angeglichen

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – TNFD

- Metriken mit **denselben Vorgaben**

Disclosure topic ²⁸	Metric code ²⁹	Metric	TNFD disclosure recommendation or metric references
Air Quality	EM-MM-120a.1	Air pollutant emissions of: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds, (4) hazardous air pollutants and (5) particulate matter	C2.4 Non-GHG air pollutants Indicator: Non-GHG air pollutants
Ecological Impacts	EM-EP-160a.1	Description of environmental management policies and practices for operational facilities	Recommended disclosures and guidance for all sectors: Strategy B A23.0 Proportion of sites producing and effectively implementing nature action plans
Ecological Impacts	EM-MD-160a.2	Percentage of the total spatial footprint of operations in environmentally sensitive locations	Recommended disclosures and guidance for all sectors: Strategy D – definition of 'sensitive locations' OG.A1.3 Spatial footprint in or near sites with protected conservation status or endangered species habitat
Ecological Impacts	EM-EP-160a.2	(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	OG.C2.0 Volume of hydrocarbon spills
Ecological Impacts	EM-MD-160a.3	(1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	C1.0 Total spatial footprint

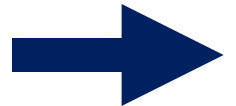
Environmental Supply Chain Management	FB-PF-430b.1	Percentages of sourced commodities determined to be deforestation- or conversion-free, including any targets set to monitor progress	FA.C1.0 Deforestation and conversion-free products
Water Management	FB-PF-140a.1	(1) Total water withdrawal, by source; (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations	A3.0 Total water consumption and withdrawal C3.0 Water withdrawal and consumption from areas of water scarcity
Water Management	FB-PF-140a.3	Description of water-related risks and opportunities and strategies to manage them, including targets	Recommended disclosures and guidance for all sectors: Strategy A, Strategy B, Strategy D, Metrics & Targets C
Water Management	FP-PF-140a.4	Total water discharged by (1) destination and (2) level of treatment	C2.1 Wastewater discharged

Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität – Einwertung

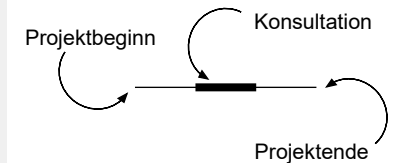
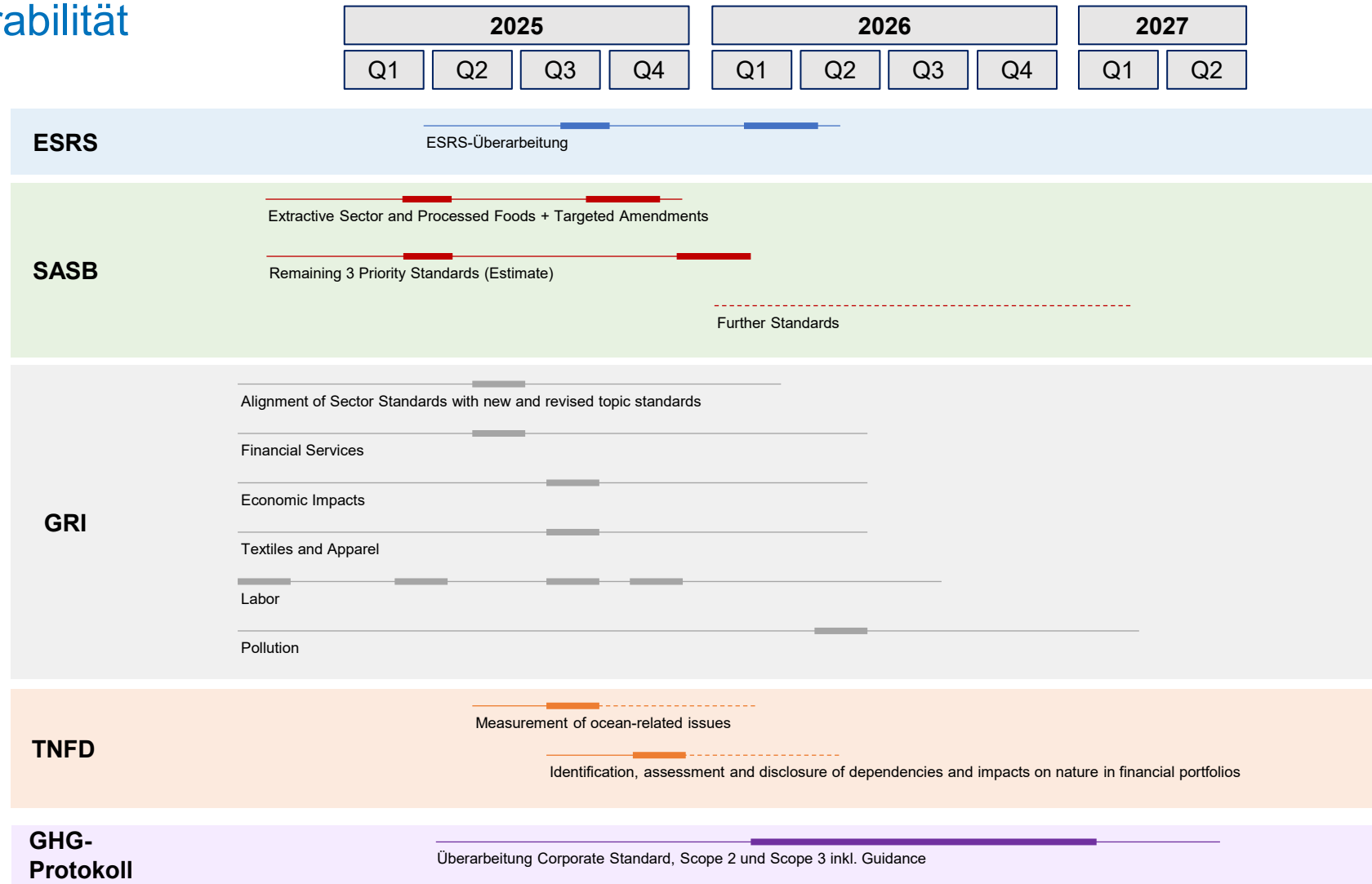
- Zustimmung für gewählten **Ansatz** zur Stärkung der Interoperabilität (gem. BC35), **Input von Erstellern** sollte aber (noch) stärker berücksichtigt werden
- Insb. sollte eine **stärkere Angleichung an ESRS** erfolgen und auch anerkannte **branchenspezifische Berichtsinitiativen** (z.B. IPIECA für die Öl- und Gasindustrie) noch stärker berücksichtigt werden, um Kosten-Nutzen-Verhältnis für Ersteller zu verbessern
- Interoperabilität sollte sich auch in der **Abgrenzung bzw. Bezeichnung einzelner Themen (und ggf. Metriken)** widerspiegeln und diese möglichst hohen Gleichklang mit anderen Standards und Rahmenwerken (insb. IFRS S1 und S2 sowie ESRS) aufweisen
- Umstand, dass ESRS und auch andere referenzierte Standards und Rahmenwerke (zumindest in Teilen) **zeitgleich überarbeitet** werden ggf. problematisch
- In Anbetracht **kontinuierlicher, sich teils überschneidender Überarbeitungszyklen** (ESRS, GRI, TNFD, GHG-Protokoll) kann Interoperabilität ggf. nur schwer in hinreichendem Maß erreicht werden



Bisherige Rückmeldungen & vorläufige DRSC-Position



Interoperabilität



Klimabezogene Inhalte

QUESTION 3—AMENDMENTS TO THE CLIMATE-RELATED CONTENT IN THE SASB STANDARDS

The ISSB is proposing to enhance the nine priority industries comprehensively, including the climate-related content in the priority industries. The ISSB also is proposing targeted amendments to some climate-related metrics in other SASB Standards. The proposed amendments are intended to assist preparers in identifying climate-related risks and opportunities and to enhance the decision-usefulness of industry-specific information about these risks and opportunities.

The *Industry-based Guidance on Implementing IFRS S2* (IFRS S2 industry-based guidance) is derived from, and is largely identical to, the climate-related content in the SASB Standards. The ISSB has maintained alignment between the SASB Standards and the IFRS S2 industry-based guidance. Therefore, the ISSB considered that the proposed amendments to the climate-related content in the SASB Standards could have implications for preparers who are implementing IFRS S2. The ISSB decided that it should propose making consequential amendments to the IFRS S2 industry-based guidance should it amend the climate-related content in the SASB Standards. That proposal is set out in the separate Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*. The ISSB also considered how it could use the effective date of the final amendments to ensure that they would not negatively affect preparers' implementation of IFRS S1 and IFRS S2.

- (a) Do you agree that the ISSB should amend the climate-related content in the SASB Standards for the priority industries and make targeted amendments to the climate-related content in the SASB Standards for other industries, as proposed in this Exposure Draft? Why or why not?
- (b) Do you agree that the proposed amendments would enhance the decision-usefulness of the industry-specific information about climate-related risks and opportunities? Why or why not?
- (c) Do you agree that the proposed amendments would further clarify how the climate-related content in the SASB Standards and the IFRS S2 industry-based guidance relates to the requirements in IFRS S2?

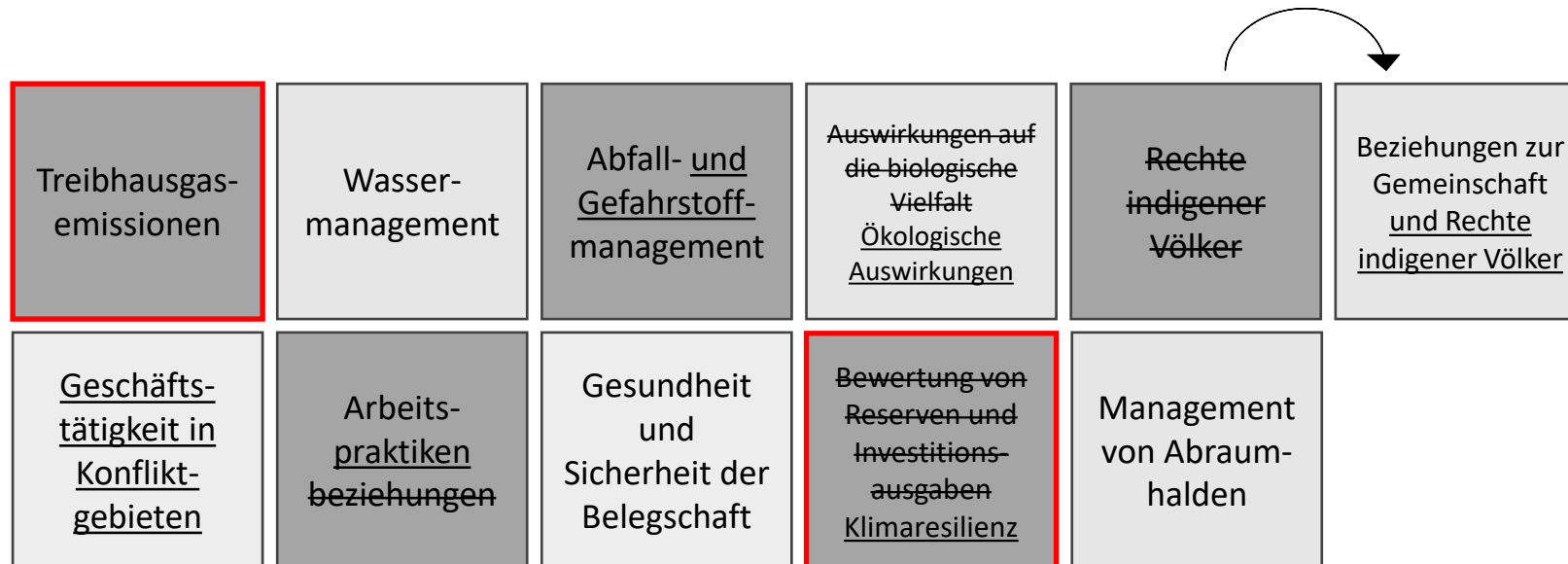
Climate-related content

- BC45 In its deliberations on the project, the ISSB discussed whether to propose amendments to the climate-related content in the SASB Standards given the potential implications for the IFRS S2 industry-based guidance. The ISSB decided that the priority industries should be enhanced comprehensively – including considering enhancements to climate-related content – and that it should also consult on making consequential amendments to the IFRS S2 industry-based guidance to maintain alignment with the climate-related content in the SASB Standards.²³ In making these decisions, the ISSB considered that the effective date of the amendments could be established in a manner that ensures that preparers' implementation of IFRS S1 and IFRS S2 would not be negatively affected by any amendments.

Bisherige Rückmeldungen & vorläufige DRSC-Position

Klimabezogene Inhalte – Vorgeschlagene Änderungen

Bsp. Coal Operations



Bisherige Rückmeldungen & vorläufige DRSC-Position



Klimabezogene Inhalte – Vorgeschlagene Änderungen

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Greenhouse Gas Emissions	<u>(1) Gross global Scope 1 emissions and (2) percentage subject to covered under emissions-limiting regulations</u>	Quantitative	Metric tonnes (t) CO ₂ -e, Percentage (%)	EM-CO-110a.1
	<u>Description of Scope 1 greenhouse gas emissions targets. Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</u>	Discussion and Analysis	n/a	EM-CO-110a.2
	<u>Total Scope 1 methane emissions</u>		Metric tonnes (t) CH ₄	EM-CO-110a.3

Bsp. Coal Operations

Wesentliche Änderungen

- Technische Protokolle: Streichung von Inhalten und stattdessen Verweis auf IFRS S2
- Keine Diskussion von lang- und kurzfristigen Strategien und Pläne mehr (EM-CO-110a.2)
- Hinzufügen der Metrik EM-CO-110a.3: Gesamtmenge der Scope 1 Methanemissionen

Gründe

- Vermeiden von Wiederholungen der Angabepflichten
- Straffung qualitativer Angaben, um Dopplungen mit anderen S2-Inhalten zu vermeiden
- Investoreninteresse nach Informationen zu Methan-Emissionen (gem. Stakeholder-Feedback und ISSB-Recherche)

Eigene Konsultationsfrage

Bisherige Rückmeldungen & vorläufige DRSC-Position



Klimabezogene Inhalte – Vorgeschlagene Änderungen

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Climate Resilience Reserves Valuation & Capital Expenditures	Sensitivity of coal reserves to changes in market prices under different climate transition risk-related scenarios	Quantitative	Million metric tonnes (Mt)	EM-CO-420a.1
	Estimated carbon dioxide emissions latent embedded in proved proven coal reserves	Quantitative	Metric tonnes (t) CO ₂ -e	EM-CO-420a.2
	Description of how climate-related risks and opportunities influence capital strategy and investments	Discussion and Analysis	n/a	EM-CO-420a.3

Bsp. Coal Operations

Wesentliche Änderungen

- Umbenennung des Themas von „Bewertung von Reserven und Investitionsausgaben“ in „Klimaresilienz“
- Stärkere Anlehnung an IFRS S2, Verweise auf die IFRS-Rechnungslegungsstandards und weitere Klarstellung von Begriffen
- Weiterfassung von EM-CO-420a.3: „Beschreibung, wie klimabezogene Risiken und Chancen die Kapitalstrategie und Investitionen beeinflussen“ statt „Erörterung, wie Preis und Nachfrage nach Kohle oder Klimaregulierung die Investitionsstrategie für die Exploration, den Erwerb und die Entwicklung von Vermögenswerten beeinflussen“

Gründe

- Bessere Anpassung der technischen Protokolle, Konzepte und Terminologien an IFRS S2
- Klarheit und besseres Verständnis im Kontext mit IFRS S2

Bisherige Rückmeldungen & vorläufige DRSC-Position



Klimabezogene Inhalte – Einwertung

- **Klimaberichterstattung** sollte bei SASB-Überarbeitung nicht ausgeklammert werden
- Ggf. sollte aber derzeitige **Überarbeitung des GHG-Protokolls** sowie damit ggf. verbundene Änderungen abgewartet bzw. eng begleitet werden
- **Scope 1-Methanemissionen (z.B. Coal Operations)**: auf konzeptioneller aber insb. auch auf operationeller Ebene bislang noch keine robusten und allgemein anerkannten Ansätze bzw. Messmethoden

BEES & Human Capital

QUESTION 4—INFORMATION RELATED TO BIODIVERSITY, ECOSYSTEMS AND ECOSYSTEM SERVICES AND HUMAN CAPITAL

The ISSB proposes to amend disclosure topics and metrics in the SASB Standards related to biodiversity, ecosystems and ecosystem services (BEES) and human capital. The ISSB is pursuing research projects on BEES and human capital.³

The ISSB seeks to understand the extent to which the SASB Standards, and the proposed amendments, meet user needs for information on risks and opportunities related to BEES and human capital.

- (a) Do the SASB Standards, including the proposed amendments, enable entities to provide decision-useful information about their BEES-related risks and opportunities to users of general purpose financial reports? Why or why not?
- (b) In the nine industries that the ISSB has prioritised for enhancement in the Exposure Draft, are there other BEES-related disclosures not addressed through the proposed amendments that would be useful for users of general purposes financial reports in their decision-making? If so, please explain which disclosures and why.
- (c) Do the SASB Standards, including the proposed amendments, enable entities to provide decision-useful information about their human capital-related risks and opportunities to users of general purpose financial reports? Why or why not?
- (d) In the nine industries that the ISSB has prioritised for enhancement in the Exposure Draft, are there other human capital-related disclosures not addressed through the proposed amendments that would be useful for users of general purposes financial reports in their decision-making? If so, please explain which disclosures and why.

Bisherige Rückmeldungen & vorläufige DRSC-Position



Human Capital

- Angleichung von Themen und Metriken mit Bezug zu *Human Capital* an aktuelles Forschungsprojekt als ein Schwerpunkt SASB-Überarbeitung
- **Betroffene Themen**
 - Arbeitspraktiken
 - Gesundheit und Sicherheit der Belegschaft

Bisherige Rückmeldungen & vorläufige DRSC-Position

Human Capital – Arbeitspraktiken

Bsp. Coal Operations

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Labour Practices Relations	Percentage of employees covered by active workforce employed under collective agreements	Quantitative	Percentage (%)	EM-CO-310a.1
	(1) Number of work stoppages and (2) the total days idle and (2) duration of strikes and lockouts *	Quantitative	Number, Days	EM-CO-310a.2

Wesentliche Änderungen (I/II)

- Überarbeitung EM-CO-310a.2: Anzahl der Arbeitsniederlegungen und Gesamtzahl der Ausfalltage statt Anzahl und Dauer von Streiks und Aussperrungen
- Überarbeitung der Definition von Tarifverträgen (*collective agreements*)
- Überarbeitung der Definition von Arbeitnehmern (*employees*)
- Überarbeitung der Definition von Arbeitsniederlegungen (*work stoppages*) sowie der technischen Protokolle

Neue Definition: Tarifverträge sind Vereinbarungen zwischen einem Unternehmen und einer Arbeitnehmerorganisation im Namen einiger oder aller Mitarbeiter des Unternehmens über Arbeitsbedingungen und Beschäftigungsbedingungen.

Geänderte Angabepflicht:

Das Unternehmen muss Folgendes offenlegen: die Gesamtzahl der Arbeitsniederlegungen, an denen 1.000 oder mehr Arbeitnehmer beteiligt waren und die eine volle Schicht oder länger dauerten. Arbeitsniederlegungen sind definiert als Betriebsstillstände und Projektverzögerungen, die auf kollektive Maßnahmen organisierter Arbeitnehmer während Arbeitskonflikten mit dem Unternehmen zurückzuführen sind, einschließlich Streiks und Aussperrungen.

Neue Definition: Arbeitnehmer sind Personen, die persönliche Dienstleistungen für das Unternehmen erbringen und aus rechtlicher oder steuerlicher Sicht als Arbeitnehmer gelten. Sie stehen gemäß den geltenden Gesetzen oder Vorschriften der jeweiligen Gerichtsbarkeit unter Berücksichtigung verschiedener Indikatoren wie der wirtschaftlichen Abhängigkeit in einem Beschäftigungsverhältnis mit dem Unternehmen.

Bisherige Rückmeldungen & vorläufige DRSC-Position

Human Capital – Arbeitspraktiken

Bsp. Coal Operations

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Labour Practices Relations	Percentage of employees covered by active workforce employed under collective agreements	Quantitative	Percentage (%)	EM-CO-310a.1
	(1) Number of work stoppages and (2) the total days idle and (2) duration of strikes and lockouts ⁴	Quantitative	Number, Days	EM-CO-310a.2

Wesentliche Änderungen (II/II)

- Überarbeitung der Berechnung der „Gesamtzahl der Ausfalltage“ (*total days idle*)

Gründe

- Anpassung der Metriken und Definitionen zur Angleichung an andere der SASB-Standards (Vergleichbarkeit) sowie Reaktion auf Stakeholder-Feedback und das ISSB-Projekt zu Humankapital
- Anpassung der Definitionen zur Angleichung an die GRI 2: General Disclosures 2021 (für die Definition von Tarifverträgen und Arbeitnehmern) sowie der International Labour Organization's Collective Agreements Recommendation (für die Definition von Tarifverträgen)
- Anpassung der Definition von Arbeitsniederlegungen, da die Anforderung für Unternehmen mit weniger als 1.000 Arbeitnehmern als unverhältnismäßig angesehen wurde
- Anpassung der Berechnung der "*total days idle*", um Offenlegung effizienter zu gestalten

Alte Berechnung:

Total days idle

$$= \sum (\# \text{ Workers involved in work stoppages}$$

* # Days each work stoppage was in effect)

Neue Berechnung:

Total days idle

$$= \sum \text{Days for each work stoppage}$$

Bisherige Rückmeldungen & vorläufige DRSC-Position



Human Capital – Gesundheit und Sicherheit der Belegschaft

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Workforce Health & Safety	(1) Number of fatalities and (2) total recordable incident rate (1) All incidence rate, (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training contract employees	Quantitative	Number, Rate, Hours (h) Rate	EM-CO-320a.1
	Description Discussion of management systems used to foster a safe working environment of accident and safety risks and long-term health and safety risks	Discussion and Analysis	n/a	EM-CO-320a.2

Bsp. Coal Operations

Alt:

$$TRIR = \frac{\# \text{ meldepflichtige Vorfälle} \times 200.000}{\text{Gesamtzahl der geleisteten Arbeitsstunden}}$$

Neu:

$$TRIR = \frac{\# \text{ meldepflichtige Vorfälle} \times 1.000.000}{\text{Gesamtzahl der geleisteten Arbeitsstunden}}$$

Wesentliche Änderungen

- Klarstellung der Definition von angestellten (*employees*) und nicht-angestellten Arbeitern (*non-employee workers*) anstelle von „direct employees“ und „contract employees“
- Änderung der Berechnung der „total recordable incident rate (TRIR)“
- Streichung der „near miss frequency rate“ – Quote an Beinahe-Unfällen/-Verletzungen/-Schäden
- Neue Angabepflicht zur durchschnittlichen Anzahl der Schulungsstunden, die für Gesundheit, Sicherheit und Notfallmanagement geboten wurden
- Änderung der Metrik „Gesamtunfallrate“ (*All Incidence Rate*) in (1) Anzahl der Todesfälle und (2) Gesamtzahl der meldepflichtigen Unfälle
- Neue qualitative Angabepflicht zu Frühindikatoren zur Steuerung der Sicherheit (in EM-CO-320.a2)

Gründe

- Stakeholder-Feedback zu unklaren und missverständlichen Definitionen und Informationen
- Streichung der „near miss frequency rate“, da sie nicht zwischen Unternehmen vergleichbar ist
- Fehlende internationale Anwendbarkeit und fehlende Vergleichbarkeit mit anderen SASB-Standards für die Gesamtunfall-Rate (*All Incidence Rate*)
- Angleichung an Anforderungen in IFRS 2, ESRS S1 und GRI 2

Human Capital – Einwertung

- Vorgeschlagenen Änderungen zur Berechnung der **Gesamtzahl der meldepflichtigen Unfälle** („total recordable incident rate“) entsprechen ESRS-Vorgaben und grds. auch Vorgehen in der Praxis
- **„Meldepflichtige Unfälle“**
 - Weitreichende, jurisdiktionsspezifische Unterschiede bei der Definition „meldepflichtiger Unfälle“
 - Aussagekraft (für ein Unternehmen mit Geschäftstätigkeiten in verschiedenen Jurisdiktionen) wie auch Vergleichbarkeit (über mehrere Unternehmen mit Geschäftstätigkeiten in verschiedenen Jurisdiktionen) der berichteten Informationen wird eingeschränkt

Metriken & technische Protokolle

Standard- und Themenübergreifend Wesentlichkeit

(z.B. EM-EP-110a.1, FB-PF-430b.3)

Ein Hinweis auf die unternehmensspezifische Wesentlichkeit nach IFRS S1 wäre sinnvoll, da einige Ersteller die SASB-Standards anwenden könnten, ohne auch gleichzeitig IFRS S1 und S2 anzuwenden.

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

- 1 An entity shall disclose (1) its gross Scope 1 greenhouse gas emissions in metric tonnes of carbon dioxide equivalents (CO₂-e).
 - 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.
 - 1.2 These emissions include Scope 1 greenhouse gas emissions 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); and moveable equipment at drilling sites and production facilities.

Metriken & technische Protokolle

Standard- und Themenübergreifend Nutzung von Beispielen

(z.B. EM-IS-120a.1, EM-EP-160a.2)

Einige Angabevorschriften enthalten Beispiele, die üblicherweise mit “include...” eingeleitet werden.

Es ist nicht immer eindeutig

- ob die Beispiele abschließend sind,
- ob nicht genannte Aspekte berücksichtigt werden dürfen,
- und ob alle Beispiele berücksichtigt werden müssen.

5 An entity shall disclose its emissions of (4) hazardous air pollutants (HAPs).

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

5.1.1 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.

6 Environmentally sensitive locations include:

6.1 International Union for Conservation of Nature (IUCN) protected areas (categories I–VI);

6.2 Ramsar Wetlands of International Importance;

6.3 United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Sites;

6.4 UNESCO's Man and the Biosphere Programme's biosphere reserves 'core areas';

6.5 Natura 2000 sites;

6.6 Ocean+ Habitats Protected Areas (marine and coastal);

6.7 a clearly defined geographical area, recognised, dedicated and managed, through legal or other effective means by applicable jurisdictional authorities to achieve the long-term conservation of nature with

Metriken & technische Protokolle

Standard- und Themenübergreifend Alignment mit den ESRS

Die GRI spielen im deutschen Kontext kaum noch eine Rolle, daher ist die Angleichung nicht zielführend.

Sinnvoller wäre es aus deutscher Perspektive, die Inhalte stärker den (revised) ESRS anzugleichen, bspw. hinsichtlich Angabevorschriften und Definitionen (z.B. Definition von Employees, ...).

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'.**

Metriken & technische Protokolle

Thema: Greenhouse Gas Emissions

Total Scope 1 methane emissions

(EM-CO-110a.3, EM-EP-110a.4, EM-MD-110a.3)

Die (neue) Metrik zu den gesamten Scope-1-Methanemissionen wird von Erstellern grundsätzlich für sinnvoll erachtet.

Die zuverlässige Messung von Methanemissionen ist aber mit praktischen Hürden verbunden und nicht immer möglich; teils fehlen etablierte Verfahren.

EM-CO-110a.3. 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 how it calculates its methane emissions (based on emissions factors or direct measurement), how frequently its facilities are inspected, the technologies used and which of its assets are subject to inspection.
 - 3.1 The entity shall disclose the protocols, frameworks or guidance used for the methane emissions calculations.

Metriken & technische Protokolle

Thema: Ecological Impacts

Area Disturbed and Area Restored

(EM-CO-160a.4, EM-MM-160a.4, EM-CM-160a.2, ...)

Die Definitionen für “gestörte” und “wiederhergestellte Flächen” werfen viele Fragen auf, z.B.:

- Es dürfte in Deutschland per Definition aus dem Standard kaum nicht gestörte Flächen geben. Wie ist damit umzugehen?
- Wann kann dann eine Fläche als wiederhergestellt gelten?

EM-CO-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 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.
 - 1.2.3 For bodies of water, the disturbed area includes the bottom or seabed beneath the water's surface.

Metriken & technische Protokolle

Thema: Ecological Impacts

Reserves “In” or “Near” Sensitive Locations

(EM-CO-160a.3, EM-MM-160a.3, EM-EP-160a.3)

Die Stakeholder begrüßen grundsätzlich, dass ein genauer Radius zur Ermittlung von “nahen” Gebieten festgelegt wurde.

Es ist jedoch unklar, weshalb 5km gewählt wurden und ob dies die sinnvollste Entfernungsangabe ist – gerade in wirtschaftlichen Ballungsräumen.

- 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 (km) of the boundary of an environmentally sensitive location.
- 6 An entity shall determine the proved and probable coal reserves for this disclosure using the same data, assumptions and calculation methods used in preparing the entity's 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.
 - 6.1 The entity shall disclose the applicable jurisdictional law or regulation, or other guidance used to determine the quantity of coal reserves reported in its related financial statements or other general purpose financial reports.

Metriken & technische Protokolle

Thema: Water Management

Water Sources

(EM-CO-140a.1, EM-IS-140a.1, FB-PF-140a.1, ...)

Die Stakeholder weisen darauf hin, dass die Definition der Wasserquellen noch stärker spezifiziert werden sollte; insbesondere bei Wasser aus Drittquellen sei unklar, wie die eindeutige Abgrenzung zu anderen Quellen erfolgen soll.

Regenwasser wird in den Wasserquellen nicht aufgeführt, ist aber oftmals eine wichtige Ressource.

- 1 An entity shall disclose (1) the quantity of water, in megalitres, withdrawn from all sources, disaggregated by source.
 - 1.1 Water withdrawal is defined as the sum of all water drawn from surface water, groundwater, seawater, produced water, or a third party for any use during the reporting period.
 - 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.
- 2 An entity shall disclose (2) the volume of water, in megalitres, consumed in its direct operations.

Metriken & technische Protokolle

Thema: Labour Practices

Child and Forced Labor

(EM-EP-210a.3, FB-PF-430a.2, EM-MM-210a.3)

Es ist unklar, weshalb Angabepflichten zu Kinder- und Zwangsarbeit gestrichen wurden.

~~EM-MM-210a.3. Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict~~

- ~~1 The entity shall describe its due diligence practices and procedures with respect to indigenous rights of communities in which it operates or intends to operate, which may include:~~
 - ~~1.1 upholding International Labour Organization (ILO) Convention 169;~~
 - ~~1.2 use of free, prior and informed consent (or consultation) processes;~~
 - ~~1.3 the establishment of project grievance mechanisms; and~~
 - ~~1.4 the establishment of formal community agreements.~~
- ~~2 The entity shall describe its due diligence practices and procedures with respect to upholding the principles covered in human rights frameworks, such as the:~~
 - ~~2.1 International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the fundamental ILO conventions on freedom of association (No. 87), collective bargaining (No. 98), forced labour (No. 29 and No. 105), child labour (No. 138 and No. 182), fair wages (No. 100), and discrimination (No. 111);~~

~~FB-PF-430a.2. Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances~~

- ~~1 The entity shall disclose its supplier facilities' (1) non-conformance rate with external social and environmental audit standard(s) or internally developed supplier code(s) of conduct for (a) major non-conformances, and separately, (b) minor non-conformances.~~
 - ~~1.1 A major non-conformance is defined as the highest severity of non-conformance and requires escalation by auditors. Major non-conformances confirm the presence of underage child workers (below the legal age for work or apprenticeship), forced labour, health and safety issues that can cause immediate danger to life or serious injury, or environmental practices that can cause serious and immediate harm to the community. Major non-conformance includes material breach or systemic breaking of code requirement or law. Major non-conformances may also be referred to as critical or priority non-conformances.~~

Metriken & technische Protokolle

Thema: Climate Resilience

Price Scenarios

(z.B. EM-EP-420a.1)

Angaben zu Preis-Szenarien beinhalten oftmals sensible Informationen.

Es ist nicht klar, wie eine über die Mehrheit der Unternehmen vergleichbare Berichtsanforderung geschaffen werden soll, wenn es sich um sensible und somit nicht zu veröffentlichende Informationen handeln dürfte.

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.

Fragen

Ergänzungen

Sonstige Anmerkungen

Wrap-up & Farewell

Vielen Dank für Ihre Teilnahme



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