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FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	50. Sitzung FA NB / 20.05.2026 / 14:45 – 15:45 Uhr
TOP:	03 – KOM-Konsultation ESRS-Revision
Thema:	Wesentliche Aspekte des KOM-Entwurfs
Unterlage:	50_03a_FA-NB_ESRS_KOM-Entw_Basis

ESRS – Übergreifende Standards



Überblick bisheriger Kritikpunkte*

Standard	Kritische Aspekte
(1) Anforderungen, die über ESRS Set 1 hinausgehen	
ESRS 1/ESRS 2/ ESRS E1	<ul style="list-style-type: none"> - Phase-in nicht für alle Angaben zu Anticipated financial effects - Quantifizierung von Anticipated financial effects
ESRS 2	Granularität der Angaben für „each metric“ (ESRS 2.49 (c), (d))
(2) Bedarf an Klarstellung / Überarbeitung	
ESRS und SFDR	Notwendige Anpassungen an SFDR-Entwicklung
ESRS 1	Verweis auf „informed assessment“ (ESRS 1.23 (b))
ESRS 1	Weite Abgrenzung der „user“ und Entscheidungsnutzlichkeitskriterium (ESRS 1.4 und AR 1)
ESRS 1	Unscharfes Konzept für Wesentlichkeitsbeurteilung von „potential negative impacts“ (neu: ESRS 1.43)
ESRS 1	Granularität zu berücksichtigender „geographies“ in DMA und Angaben
ESRS 2	GDR-P, GDR-A und GDR-T – Abstimmung der Definitionen mit dem Glossar
(3) Klarstellungen, die der EU-KOM obliegen	
ESRS 1	First time application of Transitional Provisions and of simplified ESRS
ESRS 1	Requirement mandating behaviour other than reporting (neu: ESRS 1.AR25 for para 42)

*Quelle: DRSC-Schreiben zur Verbändeanhörung des BMJV, Januar 2026. www.drsc.de

ESRS – Übergreifende Standards



Aspekte, die explizit in der Konsultation hervorgehoben werden

Standard	Aspekt adressiert im Vorschlag der EU-Kommission
ESRS 1	Fair Presentation (neu: ESRS 1.21 und AR6)
ESRS 1	Granularität bei Wesentlichkeitsanalyse (Top-Down-Approach)
ESRS 1	Auslassung von Informationen / Omission of information (neu: ESRS 1.100)
ESRS 1	Erläuterung zum Value Chain Cap
ESRS 1	Asset management activities

Standard	Aspekt ohne Änderung im Vorschlag der EU-Kommission
ESRS 1	Eingeräumte Erleichterungen (Reliefs)

ESRS 1 – Abgrenzung der Nutzer und Entscheidungsnützlichkeit



Änderung ESRS 1.AR1 for para. 4

Vorschlag EU-KOM:

<p>AR 1 for para. 4 (General-purpose)</p>	<p>The terms 'general-purpose financial reports' and 'general-purpose <i>sustainability statements</i>' refer to reports that:</p> <ul style="list-style-type: none">(a) are addressed to <i>users</i> with a reasonable knowledge of the general subject matters of such reports; and(b) consider the decision-useful information that groups of users need, without aiming to meet all the specific information needs of each individual user.
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EFrag's Technical Advice: (b) consider the information needs of groups of users.

ESRS 1 – Fair Presentation



Änderung ESRS 1.21

Vorschlag EU-KOM:

21. Applying ESRS, including the **materiality** filter as set out in paragraph 23, and with entity-specific disclosures when necessary (see paragraph 11), **results in a *sustainability statement*** that achieves fair presentation.

Fair presentation: The proposed text clarifies that fair presentation applies to the overall sustainability statement and does not apply to each datapoint. **It also states more clearly that the application of ESRS results in fair presentation.** The modifications made regarding materiality and materiality assessment will also facilitate the application of the principle of fair presentation.

EFRAG's Technical Advice: „presumed to result“ ... in fair presentation

ESRS 1 – Fair Presentation



Änderung ESRS 1.AR 6 for paras. 19-20

<p>AR 6 for paras. 19–20</p> <p>(Information considered as a whole)</p>	<p>To meet the objective of its <i>sustainability statement</i> set out in paragraph 3, the undertaking shall consider whether the sustainability statement, taken as a whole, provides a fair presentation of its material <i>impacts, risks</i> and <i>opportunities</i>. This assessment shall consider the overall picture conveyed by the information disclosed across the sustainability statement and not individual disclosures in isolation. This can result in the addition of entity-specific information, as well as the implementation of the provision in paragraph 24, by using the criteria for information materiality in paragraph 23.</p> <p>Making use of one or more of the provisions in Chapters 5.4, 7.3, 7.4, or 7.7 is not detrimental to fair presentation provided that the undertaking gives explanations that enable <i>users</i> to understand the consequences on the reported information and the resulting limitations.</p>
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ESRS 1 – Entscheidungsnützlichkeit vs. „informed assessment“



Änderung ESRS 1.AR 8 for para. 23(b)

Vorschlag EU-KOM:

AR 8 for para. 23(b) (Informed assessment)	Informed assessments are reasonable evaluations of the undertaking's impacts, risks and opportunities and of how the undertaking manages them, made by other users of general-purpose sustainability statements for the sole purpose of informing decisions they take in relation to the undertaking .
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Materiality and materiality assessment. The proposed text clearly states that the undertaking is **not expected to meet the specific information needs of each individual user** and stresses that the objective of the standards is to ensure the reporting of information that is decision-useful for users. **It introduces a clear definition of the concept of “informed assessment”.** It specifies that undertakings “shall not” report

Beibehaltung von EFRAG's Technical Advice:

23. Information is material when omitting, misstating or obscuring that information could reasonably be expected to influence:
- (a) decisions that primary **users** of general-purpose financial reports make based on those reports, including financial statements and the **sustainability statement**, relating to providing resources to the undertaking; or
 - (b) decisions, **including informed assessments**, that other users of 'general-purpose' sustainability statements make based on the sustainability statement regarding the undertaking's material **impacts, risks and opportunities** and how the undertaking manages them.

ESRS 1 – Wesentlichkeitsanalyse



Änderung ESRS 1.AR 9 for para. 27 – Top-Down-Approach

Vorschlag EU-KOM:

AR 9 for para. 27	A top-down approach enables the undertaking to avoid unnecessary work when assessing the materiality or non-materiality of its impacts, risks or opportunities
(‘Top-down’ approach)	for a topic or sub-topic. In general, a top-down approach does not require the undertaking to carry out the materiality assessment at the level of individual impacts, risks and opportunities . In some cases , a more granular level of assessment may be necessary, if it could reasonably be expected to lead to a different conclusion about the materiality of the undertaking’s impacts, risks or opportunities for a topic or sub-topic. Following a top-down approach, the materiality conclusion can be reached at topic level for combined impacts, risks and opportunities.

EFRAG’s Technical Advice:

AR 8 for para. 27 (‘Top-down’ approach)	Following a top-down approach, the materiality conclusion can be reached at topic level for combined impacts, risks and opportunities .
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ESRS 1 – Granularität bei „geographies“ für DMA und Angaben



Änderung ESRS 1.AR 16 for para 32)

Vorschlag EU-KOM:

Level of aggregation and disaggregation: The proposed text introduces greater discretion to the undertaking regarding the need to consider specific geographical contexts when carrying out the materiality assessment. It also clarifies that the level of disaggregation for materiality assessment does not imply that information must be reported at that same level of disaggregation.

AR 16 for para. 32

(Level of the materiality assessment)

The following paragraphs support the determination of the level at which the **materiality** assessment takes place. The level of aggregation or disaggregation adopted for reporting purposes is determined separately from the level at which the materiality assessment takes place and in accordance with the provisions of Chapter 3.3.2 *Level of aggregation and disaggregation*.

For **geographies** identified under paragraph 32(b), the undertaking may need to consider the specific context to assess the materiality of **impacts, risks, or opportunities**. This may be necessary if, for example, the materiality or non-materiality of an impact, risk or opportunity for a **topic** or sub-topic cannot be established without considering the specific context or if the specific context could reasonably be expected to affect the conclusion about the materiality of the impact, risk or opportunity in question.

ESRS 1: Wave-one-undertakings, other undertakings und Phase-ins



Einordnung und Definition, ESRS 1.122

Wave-one undertakings (W1U)

- [...] those that are required to report on sustainability for financial years starting between 1 January 2024 and 31 December 2026, **irrespective of when the relevant Member State transposes the CSRD** [...].
- Verweis Art. 5 Abs. 2, Ua1 (a) und Ua3 (a) der CSRD
 - GJ 2024 bis 2026: Große Unternehmen **von öffentlichem Interesse**, mehr 500 Mitarbeiter (auch Konzerne)
 - GJ 2024 bis 2026: Emittenten gem. TranspRL, die große Unternehmen sind und mehr als 500 Mitarbeiter beschäftigen (auch Konzerne)

W1U (1)
(NFRD-Scope mit >450 Mio. Umsatz, >1.000 MA)

W1U (2)
(Grenzen nicht überschritten, d.h. restlicher NFRD-Scope)

Other undertakings

- [...] those that are required to report on sustainability for financial years starting on or after 1 January 2027, **irrespective of when the relevant Member State transposes the CSRD**
- Verweis Art. 5 Abs. 2, Ua1 (b) und Ua3 (b) der CSRD
 - Ab GJ 2027 Unternehmen/Konzerne (>450 Mio. Umsatz, >1.000 MA)
 - Ab GJ 2027 Emittenten gem. TranspRL (>450 Mio. Umsatz, >1.000 MA)

(„Omnibus-1-Scope“)

- Unterschiedliche Phase-ins kommen zur Anwendung (ESRS 1.125 bis .126)

ESRS 1: Wave-one-undertakings, other undertakings und Phase-ins



Phase-ins für W1U (1), ESRS 1.123 bis .125 (DDA)

Disclosures / Disclosure requirement	Phase-ins
Value chain-Angaben (alle Unternehmen)	first three financial years that the undertaking is subject to sustainability reporting requirements under Articles 19a and 29a ...
Vergleichsangaben (alle Unternehmen)	first year of reporting in accordance with [Revised ESRS] comparative information regarding quantitative metrics and amounts where those metrics and amounts are not the same as the metrics and amounts required by [first set of ESRS]
ESRS E4, ESRS S2, ESRS S3, ESRS S4	financial years prior to financial year 2027, subject to ESRS 2.7-10
anticipated financial effects (AFE)	financial years prior to financial year 2027, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative AFE	financial years prior to financial year 2030, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative information related to substances of concern (SoC)	financial years prior to financial year 2030
substances of very high concern (SVHC)	financial years prior to financial year 2028
ESRS S1-6, S1-7 (employees in non-EEA countries), S1-10 - S1-12, S1-13.36(d)(e) and non-employees datapoints, and S1-14	financial years prior to financial year 2027

ESRS 1: Wave-one-undertakings, other undertakings und Phase-ins



Phase-ins für W1U (2), ESRS 1.123 und .124 sowie .126 (DDA)

Disclosures / Disclosure requirement	Phase-ins
Value chain-Angaben (alle Unternehmen)	first three financial years that the undertaking is subject to sustainability reporting requirements under Articles 19a and 29a ...
Vergleichsangabe (alle Unternehmen)	first year of reporting in accordance with [Revised ESRS] comparative information regarding quantitative metrics and amounts where those metrics and amounts are required by [first set of ESRS]
Entspricht wortgleich den Phase-ins für W1U (1), mit einer Ausnahme	
all the DRs of all topical standards	financial years prior to financial year 2027, subject to ESRS 2.7-10
anticipated financial effects (AFE)	financial years prior to financial year 2027, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative AFE	financial years prior to financial year 2030, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative information related to substances of concern (SoC)	financial years prior to financial year 2030
substances of very high concern (SVHC)	financial years prior to financial year 2028
ESRS S1-6, S1-7 (employees in non-EEA countries), S1-10 - S1-12, S1-13.36(d)(e) and non-employees datapoints, and S1-14	financial years prior to financial year 2027

ESRS 1: Wave-one-undertakings, other undertakings und Phase-ins



Phase-ins für other undertakings, ESRS 1.123 und .124 sowie .127 (DDA)

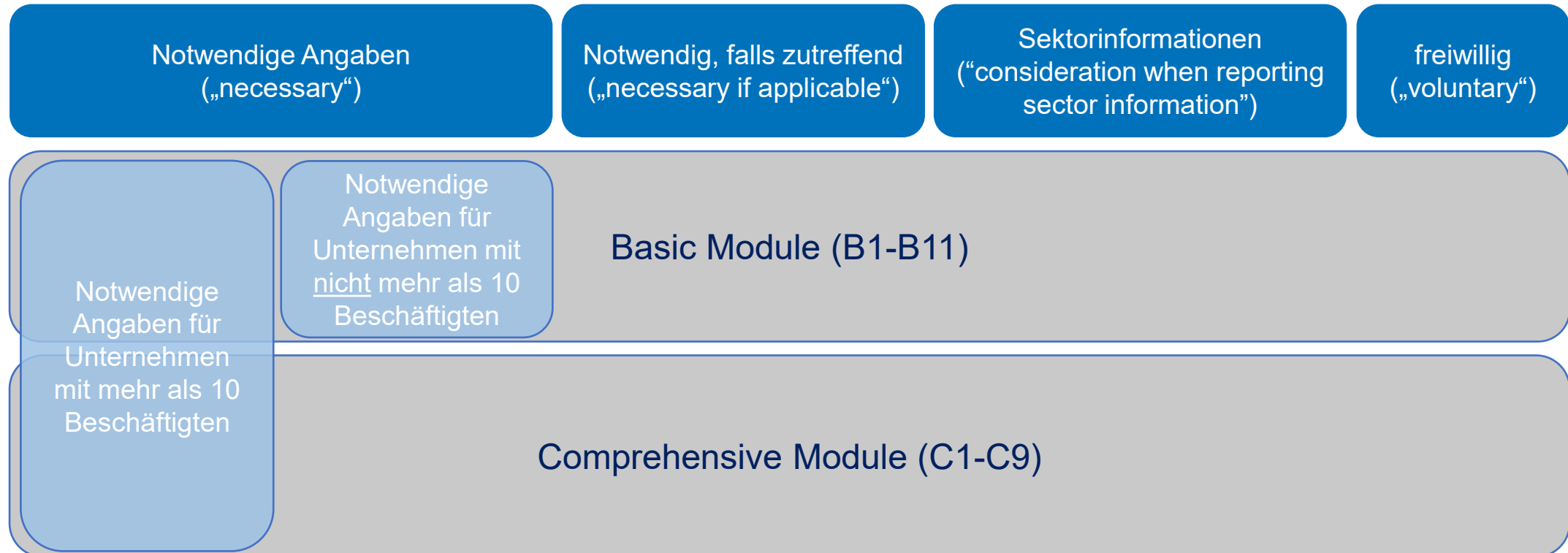
Disclosures / Disclosure requirement	Phase-ins
Value chain-Angabe (alle Unternehmen)	First three financial years that the undertaking is subject to sustainability reporting requirements under Articles 19a and 29a ...
Vergleichsangaben (alle Unternehmen)	First year of reporting in accordance with [Revised ESRS] comparative information regarding quantitative metrics and amounts where those metrics and amounts are not the same as the metrics and amounts required by [first set of ESRS]
ESRS E4, ESRS S2, ESRS S3, ESRS S4	First two financial years
anticipated financial effects (AFE)	First financial year, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative AFE	First three financial years, außer ESRS E1.38(a)(b), .39 (a)(b)
quantitative information related to substances of concern (SoC)	First three financial years
substances of very high concern (SVHC)	First financial year
ESRS S1-6, S1-7 (employees in non-EEA countries), S1-10 - S1-12, S1-13.36(d)(e) and non-employees datapoints, and S1-14	First year of reporting

ESRS 1 – Erläuterung zum Value Chain Cap



Änderung ESRS 1.66

Vorschlag EU-KOM zur Struktur des Voluntary Standards



ESRS 1 – Erläuterung zum Value Chain Cap



Hintergrund: Änderung des Value Chain Cap im Voluntary Standard

Definition: “**value chain cap**’ means the upper limit of sustainability information which undertakings subject to Articles 19a and 29a of Directive 2013/34/EU may require from undertakings in their value chain which do not exceed, on their balance sheet date, an average number of 1 000 employees during the preceding financial year.” Art. 1, Abs. 1 Draft delegated regulation

“**The value chain cap shall comprise the disclosures** set out in both the basic module and the comprehensive module of the voluntary standard that are **marked as ‘necessary’** ... specified ... in Annex II” Art. 3, Abs. 2 Draft delegated regulation

“The value chain cap **shall not include:**


- (a) disclosures marked as **‘voluntary’** or as **‘consideration when reporting sector information’** ...;
- (b) disclosures marked as **‘necessary if applicable’** ... which are only necessary if the circumstances specified in the voluntary standard apply;
- (c) ...disclosures marked as **‘voluntary for undertakings with 10 employees or less’.**”

Art. 3, Abs. 3 Draft delegated regulation

ESRS 1 – Erläuterung zum Value Chain Cap



Auszug aus dem Annex II des Draft-DA zum Voluntary Standard (Verweis in ESRS 1.66)

DR Number	Reference	Topic / datapoint	Value chain cap for undertakings with 10 employees or less	Value chain cap for undertakings with more than 10 employees	Bsp. für Angaben, die nicht unter das VC-Cap fallen
Basic Module					
B1	Para 27, point (a)	Selected module option (basic and/or comprehensive)	X	X	
B1	Para 27, point (c)	Choice of reporting basis (individual or consolidated)	X	X	
B1	Para 27, point (e)	General undertaking's information	X	X	
B3	Para 32	Total energy consumption in MWh		X	 Angaben zu B2 (Abs. 29-31), d.h. Verfahrensweisen, Richtlinien und künftige Initiativen für den Übergang zu einer nachhaltigeren Wirtschaft
B3	Para 33	Estimated absolute gross greenhouse gas (GHG) emissions		X	

ESRS 1 – Auslassung von Informationen



Änderung ESRS 1.100, Auszug

Vorschlag EU-KOM:

- ii. the undertaking has determined that it is impossible to disclose the information in a manner, such as at an aggregated level, that would enable it to meet the objectives of the disclosure requirement without seriously prejudicing its commercial position;

Omission of information: The proposed text integrates new provisions derived from the Omnibus I Directive that allow undertakings to omit certain information in certain circumstances, including information that could be seriously prejudicial to the commercial position of the undertaking.⁸

⁸ Text derived from Articles 19a(3) and 29a(3) of the Accounting Directive as amended by the Omnibus I Directive.

ESRS 1 – Asset Management Activities



Ergänzung von ESRS 1.AR 17 for paras. 37 und ESRS 1.AR 37 for paras. 62-63

Vorschlag EU-KOM:

<p>AR 17 for para. 37 (Materiality assessment for undertakings managing investments at certain conditions)</p>	<p>Where the undertaking manages investments subject to a fiduciary duty on behalf of its clients without retaining risks or rewards of ownership, that undertaking is not expected to assess the impacts, risks and opportunities related to those investments.</p>
<p>AR 37 for paras. 62-63 (Value chain reporting for undertakings managing investments at certain conditions)</p>	<p>Where the undertaking manages investments subject to a fiduciary duty on behalf of its clients without retaining risks or rewards of ownership, that undertaking is not expected to provide data on those investments.</p>

Hinweis:
derzeit keine Definition von „risks or rewards of ownership“

Asset management activities: The proposed text includes new provisions to avoid the risk that undertakings that carry out asset management activities are required to report information that is not relevant about the investments that they manage.

Abschnitt *Objective*

3. The DRs in this Standard complement the provisions in ESRS 2 *General Disclosures*, which require the undertaking to disclose information about **topics** related to material **impacts**, **risks** and **opportunities**, in particular:
 - (a) ESRS 2 SBM 3 *Interaction of material impacts risks and opportunities with strategy and business model, and financial effects*; and
 - (b) ESRS 2 IRO 2 *Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement*.

Feststellung:

- Streichung „ESRS 1“
- Konkretisierung, welche Vorgaben aus ESRS 2 durch die Themenstandards ergänzt („complement“) werden

ESRS – Umweltstandards



Überblick

Standards	Aspekte, die in dieser Unterlage behandelt werden (chronologisch)
ESRS E1	Transition plans
ESRS 1/ESRS E1	GHG Emissions, Referenz Greenhouse Gas Protocol (Reporting boundary, Leased assets)
ESRS 1/ESRS 2/ESRS E1	Anticipated financial effects (Klarstellung “kein Fehler“, Rückausnahme von Transitional Period, Anforderungen an Quantifizierung)
ESRS E1	Climate resilience & sonstiges
ESRS E2	Secondary Microplastics
ESRS E2	Emission of pollutants: Alignment mit EU-Rechtstexten, “external treatment plants” → Präjudiz für DMA; SVHC: Sektorspezifische disclosures, Erweiterte Anforderung, zusätzliches Phase-in
ESRS E4	Policies → Präjudiz für DMA; Metriken (Level of Disaggregation)
ESRS E5	Resource inflows (Disaggregation)→ Erweiterungen ggü. Delegated Act um sensible Information

ESRS E1: Transition plans



Explanatory memorandum und Umsetzung in ESRS E1-1 (AR2)

Climate transition plans: The proposed text requires undertakings that report transition plans with targets that are not compatible with 1.5C target to be transparent about this.

- (a) a statement on whether the **GHG emission reduction** targets are science-based and compatible with limiting global warming to 1.5°C (with reference to ESRS E1-6, paragraph 24, and the associated Application Requirements (ARs)). If the undertaking discloses information about a transition plan that refers to GHG emission reduction targets that are not compatible with limiting global warming to 1.5°C, it shall explain that in the statement, in particular by explaining how its target value(s) compare with the reference value(s) and how it has considered future developments;

ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Reporting boundary (Explanatory memorandum)

Green house gas emissions: the proposed text aligns more closely with global sustainability reporting standards by giving undertakings the flexibility to use either the financial control approach or the operational control approach when defining the reporting boundary to be applied.

ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Reporting boundary: ESRS E1 (EFRAG's Technical Advice)

**AR 19 for para. 29
(Emissions
reporting
boundary)**

Chapter 5 of ESRS 1 *General Requirements* defines the reporting boundary to be applied. The starting point of that boundary corresponds to financial control as per the GHG Protocol Corporate Accounting and Reporting Standard (2004). In addition, the undertaking applies the provisions in paragraphs 72 (leased assets), 73 (benefit schemes) and AR 35 for paragraph 62 (joint operations) of ESRS 1 *General Requirements*.

When, due to specific facts and circumstances, the information reported in paragraph 29(a)(b) is insufficient to portray the emissions resulting from operated assets that are outside the reporting boundary, the undertaking shall report GHG scope 1 and 2 emissions calculated on the basis of its operational control boundary as defined by the GHG Protocol Corporate Accounting and Reporting Standard (2004).

ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Reporting boundary: KOM-Entwurf

ESRS E1

AR 19 for para. 30
(GHG measurement approach)

Chapter 5 of ESRS 1 *General Requirements* defines the reporting boundary to be applied. The starting point of that boundary corresponds to financial control as per the GHG Protocol Corporate Accounting and Reporting Standard (2004). Alternatively, the undertaking may use the equity share or operational control approach as defined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).

ESRS 1

AR 36 for para. 61
(Joint operations share)

Without prejudice to the relief in paragraph 92, the undertaking shall classify as *'own operations'* the *impacts, risks* and *opportunities* connected with the share of its joint operation's assets, liabilities, revenues and expenses recognised in the financial statements.

Reporting boundary: Zusatzangabe

30. The undertaking shall:

- (a) disclose absolute gross **GHG emissions** generated during the reporting period, expressed as metric tonnes of CO₂eq classified as⁷:
 - i. **scope 1 GHG emissions**, including the percentage of scope 1 GHG emissions from the EU Emission Trading System (EU ETS) if it has **emissions** from this system;
 - ii. **scope 2 GHG emissions** (location-based and market-based); and
 - iii. **scope 3 GHG emissions** from each significant **scope 3 category** as a total and per category.
- (b) disclose the approach it uses to measure its **GHG emissions** in accordance with ESRS 2 MDR-M; **MDR-M = GDR-M**
- (c) for scope 1 and scope 2 GHG emissions disclosed in accordance with paragraph 30(a)(i) and 30(a)(ii), disaggregate emissions between:
 - i. the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and
 - ii. other emissions excluded from paragraph 30(c)(i).



Erläuterungen zur Methode

ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Interaktion ESRS und GHGP bzgl. *Leased assets*

Ggü. Technical Advice materiell unverändert

ESRS 1

71. **Impacts, risks and opportunities** relating to a leased asset might have different sources, depending on whether they result from the use of the asset or from its ownership. **The lessee is using the leased asset, and shall report the impacts connected with the use of the asset in its own operations during the lease period.** **The lessor provides the right to use the asset to the lessee and shall report the impacts connected with the use of the asset as part of its downstream value chain.** Whether risks and opportunities relating to a leased asset, as well as impacts other than those connected with the use of the leased asset, accrue to the lessor or the lessee depends on the provisions of the lease contract, which should be reflected in the reported information.



ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Interaktion ESRS und GHGP bzgl. *Leased assets*

Ggü. Technical Advice materiell unverändert

**AR 20 for paras. 29
and 30**

**(Emissions
reporting)**

When preparing the information for reporting **GHG emissions**, the undertaking shall:

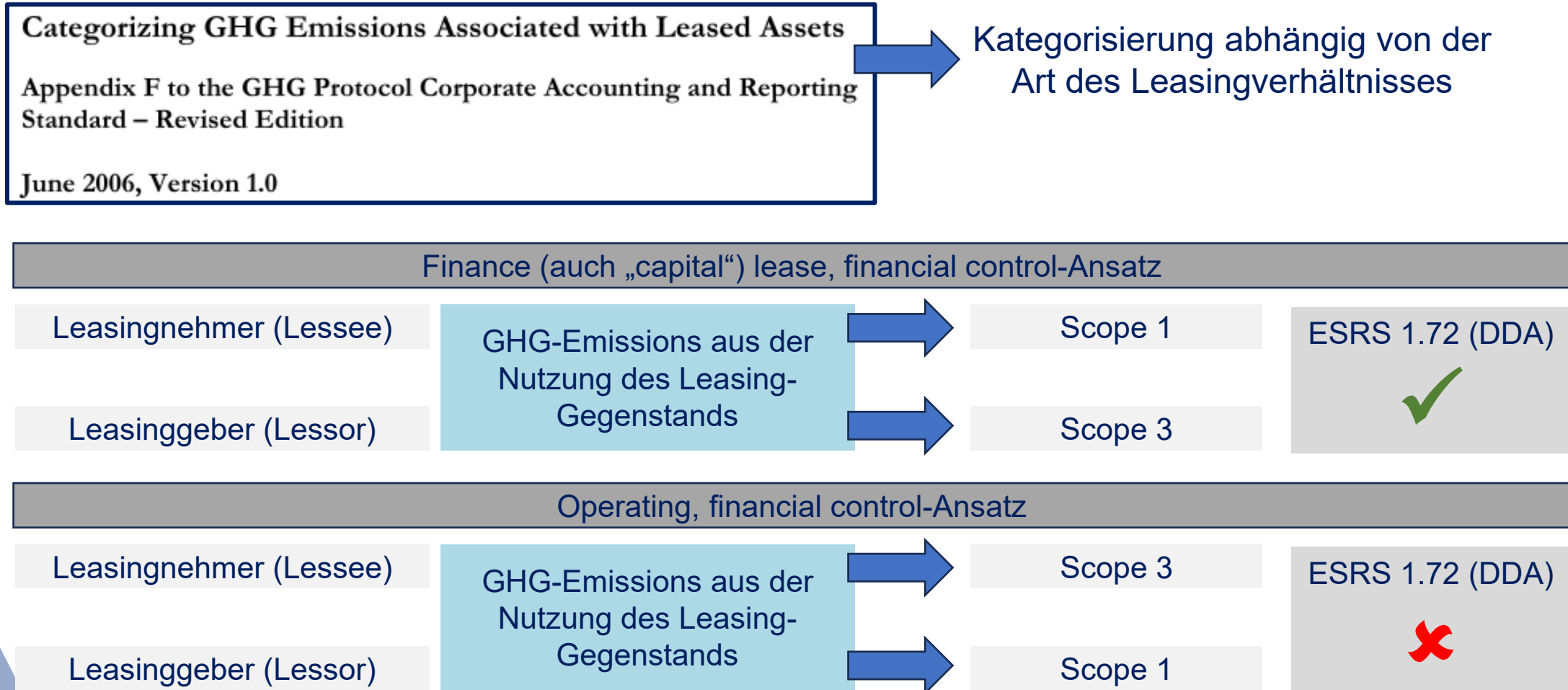
- (a) **consider the GHG Protocol Corporate Accounting and Reporting Standard (2004). The undertaking may also consider Commission Recommendation (EU) 2021/2279⁸ or EN ISO 14064-1:2018. In all cases, the requirements of ESRS take precedence over the above-mentioned GHG accounting standards (e.g. regarding reporting boundaries);**

(AR20 (a) Satz 2)

ESRS 1/ESRS E1: GHG Emissions, Referenz Greenhouse Gas Protocol



Interaktion ESRS und GHGP bzgl. *Leased assets*



Feststellungen/Diskussion/bisherige DRSC-Position

Reporting boundary

- SN ggü. BMJV am 16.01.2026:
 - Interaktion mit GHGP bzgl. *own operations* zu klären
 - Streichung Operational control
- Klarstellung: *operational control* oder *equity share* als alternative Methoden zulässig
- Überarbeitung Greenhouse Gas Protocol: Streichung *equity share* aktuell diskutiert

Leased asset-Ausnahme

- Inkonsistenz bei *operating lease* in DRSC-Stellungnahme an BMJV (16.01.2026) problematisiert
- Regelung im KOM-Entwurf beibehalten (inkl. AR 20(a) Satz 2) und ggü. dem Technical Advice nicht geändert

Frage an den FA NB: Ist der Hinweis in AR 20(a) Satz 2 ausreichend, um die Frage nach der Inkonsistenz zwischen GHGP und ESRS zu klären?

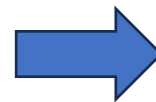
ESRS 2/ESRS E1: Anticipated financial effects

Klarstellung bzgl. Fehler und Omissions (ESRS 2.AR17)

Anticipated financial effects: The proposed text states that reporting anticipated financial effects is likely to involve estimates and that these can be updated in the future in light of new information without this constituting a reporting “error”. It also clarifies that the provisions that allow undertakings to omit certain information in certain circumstances, including information that could be seriously prejudicial to the commercial position of the undertaking, also apply to reporting on anticipated financial effects.

Granularität und Menge der Disclosure Requirements

Grundsätzliche Anforderungen in
ESRS 2 und ESRS E1-11



Materiell unverändert

ESRS 2/ESRS E1: Anticipated financial effects



Transitional period: Rückausnahmen (Beispiel W1U)

ESRS 1

125. 'Wave-one' undertakings, as defined in paragraph 122, that on their balance sheet dates exceed a net turnover of EUR 450 000 000 and an average number of 1 000 **employees** during the financial year, may omit in their **sustainability statement**:

- (b) **all information** about **anticipated financial effects**, required in paragraph 27 of ESRS 2 *General Disclosures* and in ESRS E1-11 for their financial years prior to financial year 2027, with the exception of ESRS E1-11 paragraph 38(a)(b) and 39 (a)(b). **Referenz nicht korrekt**
- (c) **quantitative information** about anticipated financial effects, required in paragraph 27 of ESRS 2 *General Disclosures* and in ESRS E1-11 for their financial years prior to financial year 2030, with the exception of ESRS E1-11 paragraph 38(a)(b) and 39 (a)(b); **Referenz nicht korrekt**

ESRS 2/ESRS E1: Anticipated financial effects



Transitional period: Rückausnahmen

ESRS E1

39. The undertaking shall disclose the ***anticipated financial effects*** from ***material physical risks***¹¹, including:

- (a) the carrying amount of assets at material physical risk before considering ***climate change adaptation actions***, including the relevant time horizons;
- (b) the percentage of the carrying amount of assets at material physical risk addressed by adaptation ***actions*** at the reporting date; and
- (c) the monetary amount of net revenue from its business activities at material physical risk, including the relevant time horizons.

ESRS 2/ESRS E1: Anticipated financial effects



Transitional period: Rückausnahmen

ESRS E1

40. The undertaking shall disclose the **anticipated financial effects** from material **transition risks**, including:

- (a) the carrying amount of assets at material transition risk, including the relevant time horizons, and a range of estimated potential **stranded assets** from the reporting year until the mid-term and long-term time horizons based on a **scenario** aligned with limiting climate change to 1.5°C;
- (b) the percentage of the carrying amount of assets at material transition risk addressed by mitigation **actions**;
- (c) a breakdown of the carrying amount of its real estate assets that have been used as loan collaterals by energy-efficiency classes¹²;
- (d) the estimated potential liabilities related to climate transition that do not meet the accounting recognition criteria at the reporting date but that may have to be recognised in financial statements in future periods; and
- (e) the monetary amount of net revenue from its business activities at material transition risk and, if applicable, the net revenue from its customers operating in coal-, oil- and gas-related activities, including the relevant time horizons.

ESRS 2/ESRS E1: Anticipated financial effects



Feststellungen/Diskussion/bisherige DRSC-Position

Klarstellung bzgl. „Fehler“ und „Omission“


Frage an den FA NB: Ist die Klarstellung hilfreich (oder „*stating the obvious*“)?

Transitional period, Rückausnahme

- Rückausnahme für die genannten Angaben wurde erst kurz vor Übergabe des TA eingeführt, war nicht Bestandteil des Drafts für die SRB-Abstimmung am 28.11.2025
- Thema ggü. BMJV am 16.01.2026 kritisch adressiert

Anforderung zur Quantifizierung

- SN ggü. BMJV am 16.01.2026:
 - Pflicht zur Berichterstattung, aber **freiwillige Quantifizierung**
 - Reduktion der Detailanforderungen in ESRS E1-11
- Detailanforderungen inkl. Quantifizierung im KOM-Entwurf beibehalten und ggü. dem Technical Advice nicht geändert

18. The objective of this DR is to enable an understanding of the extent to which the undertaking's strategy and **business model** are prepared for, and can adapt to, material climate-related **risks**.
19. In addition to the disclosure in ESRS 2 SBM-3, the undertaking shall disclose the following information on the resilience of its strategy and **business model** to climate-related **risks**:
 - (a) the results of its analysis of **climate resilience** 
 - (b) in relation to climate-related risks. The undertaking shall explain: (i) the implications of the assessment, if any, for its strategy and business model; (ii) how the effects identified through the climate-related **scenario analysis**, if used, inform the undertaking's potential response to climate-related risks; and (iii) how its **transition plan**, if existent, and its current and planned mitigation and adaptation **actions** (ESRS E1-5) contribute to its resilience to climate-related risks;
 - (c) significant areas of uncertainty in the assessment of its climate resilience; and
 - (d) its capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term.

+
Application
Requirements

Feststellungen/Diskussion/bisherige DRSC-Position

Feststellung: Keine materielle Änderung, Absatzverschiebung beabsichtigt?

- Keine materielle Änderung
- Fraglich, ob Absatzverschiebung beabsichtigt

DRSC-Position (SN an BMJV 16.02.2026)

- Themenspezifische Resilienzanalyse ist noch nicht ausreichend entwickelt in Anwendungspraxis
- ...aber wichtige Information für Kapitalmarkt → daher Anforderung grundsätzlich beibehalten
- Resilienz ist themenübergreifend zu regeln und in ESRS 2 einzubetten
- → Flexibilität mit der Möglichkeit, themenspezifisch (klimaspezifisch) zu berichten, wenn dies tatsächlich themenspezifisch geschieht

E1-9 GHG removals and GHG mitigation projects financed through carbon credits

AR27 Technical Advice

(AR 58 amended) GHG removals and storage include both *nature-based solutions* as well as technological removals and storage. When preparing information on its projects, the undertaking shall:

- (a) (AR 58(b) amended) apply consensus methods on accounting for GHG removals ~~as soon as they are available~~, such as the EU Carbon Removals and Carbon Farming Certification (CRCF) Regulation⁶;
- (b) (AR 58(d) amended) include in the calculation the removals from operations that it owns, controls or contributes to, that have not been sold to another party through *carbon credits*, and that are not double counted or reported;
- (c) (AR 58 (f) amended) account for the *GHG emissions* associated with a removal activity, including transport and storage, under ESRS E1-8; and
- (d) (AR 59 amended) include in the calculation the removal activities in the upstream and downstream value chain that the undertaking is actively contributing to, e.g., through a cooperation project with a *supplier*.

AR27 Draft Delegated Act

GHG removals and storage include both *nature-based solutions* as well as technological removals and storage. When preparing information on its projects, the undertaking shall:

- (a) apply consensus methods on accounting for GHG removals, such as the EU Carbon Removals and Carbon Farming Certification (CRCF) Regulation ;
- (b) include in the calculation the removals from operations that it owns, controls or contributes to that have not been sold to another party through *carbon credits*, and that are not double counted or reported;
- (c) account for the *GHG emissions* associated with a removal activity, including transport and storage, under ESRS E1-8; and
- (d) include in the calculation the removal activities in the upstream and downstream *value chain* that the undertaking is actively contributing to, e.g., through a cooperation project with a *supplier*.

Überblick

Microplastics: The proposed text limits the disclosure requirement to **primary microplastics**. For reasons of feasibility and proportionality it does not require undertakings to report metrics on secondary microplastics..

Emission of pollutants: specification that the decision on which pollutants are material for reporting purposes should be taken following a **managerial assessment that considers the undertaking's activities and sector of operation**.

Substances of very high concern: a **new phase-in provision of one-year** for reporting on substances of very high concern for undertakings that are users of articles containing such substances.

ESRS E2: Microplastics



Änderungen ggü. Technical Advice

Neu: 16

15. (28(b) amended) ~~On *microplastics*,~~ the undertaking shall disclose:

- (a) the amounts of primary microplastics manufactured or used in its *products*, and separately, those directly released into the environment; ~~and~~
- ~~(b) information on secondary microplastics.~~

AR 4 for para. 15(b)
(Pollution of air, water and soil)

~~(AR 20 amended) Secondary *microplastics* can, for example, result from the breakdown of larger plastic items from the undertaking's *products* in its downstream value chain (e.g. wear and tear of car tyres or synthetic textiles), or be unintentionally released through the product life cycle.~~

The information about secondary microplastics to be reported under paragraph 15(b) can be qualitative.

ESRS E2: Emission of pollutants

Alignment mit EU-Rechttexten

15. The undertaking shall disclose the amounts of material **emissions** of **pollutants** to air, water and **soil** from its own operations, including due to **environmental accidents**, in the reporting period.¹⁵

Ggü. Techn.
Advice materiell
unverändert

AR 2 for para. 15
(Pollution of air,
water and soil)

Material **emissions** of **pollutants** shall be identified through a **managerial assessment** that considers the undertaking's activities and sector of **operation**. The pollutants listed in Annex II of Regulation (EC) No 166/2006 (E-PRTR), **Regulation (EU) 2024/1244 (IEPR)** and subsequent amendments that apply to the undertaking, together with other pollutants that the undertaking measures or monitors, are a valuable input for this assessment. When determining whether the emission of a specific pollutant is material, the undertaking **can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.**

Neu

Ggü. Techn.
Advice materiell
unverändert

Verordnung (EU) 2024/1244 über die Berichterstattung über Umweltdaten von Industrieanlagen, zur Einrichtung eines Industrieemissionsportals und zur Aufhebung der Verordnung (EG) Nr. 166/2006 (E-PRTR)

ESRS E2: Emission of pollutants



Spezialfall *external treatment plant*

Ggü. Technical Advice materiell unverändert

15. The undertaking shall disclose the amounts of material **emissions** of **pollutants** to air, water and **soil** from its own operations, including due to **environmental accidents**, in the reporting period.¹⁵

AR 3 for para. 15

**(Pollution of air,
water and soil)**

Transfers of water **pollutants** to external treatment plants qualify as **pollution within the undertaking's downstream value chain**. When they are material, the undertaking is expected to report on transfers **as entity-specific disclosures** (see ESRS 1 *General Requirements*, paragraphs 11 and 12).

ESRS E2: Substances of very high concern



Sektorspezifische Anforderungen

Ggü. Technical Advice materiell unverändert

18. **Manufacturers of substances, formulators of substances or importers** of substances, whether on their own or in mixtures, shall disclose the total weight of **SoCs**, and separately, the total weight of **SVHC** that are:
- (a) procured as substances on their own or in mixtures;
 - (b) manufactured as substances on their own or in mixtures;
 - (c) **placed on the market** as substances on their own or in mixtures; and
 - (d) directly released into the environment (air, water, and **soil**), including unintentional releases from leaks or spills.

AR 4: The requirements in paragraph 18 apply only to undertakings operating in the chemical sector, namely manufacturing chemical substances (e.g. NACE Rev.2.1 C20 and, if applicable, C21), formulating chemical mixtures (e.g. NACE Rev.2.1 C20.3, C20.4, C20.5) or operating in the wholesale of chemical substances (e.g. NACE Rev.2.1 G46.85)....

ESRS E2: Substances of very high concern



Erweiterung der Berichtsanforderungen

Ggü. Technical Advice materiell unverändert

20. **Manufacturers of articles, importers of articles or users of articles** that contain **SVHC** shall disclose the names of the **substances** that are present in a concentration above 0.1% weight by weight (w/w), as per Article 33 of Regulation (EC) No 1907/2006 (REACH), in:

- (a) procured components or articles; and
- (b) components or articles **placed on the market**.

Industrieemissionsrichtlinie, Verordnung zum PRTR (Pollutant Release and Transfer Register oder Schadstofffreisetzungs- und Verbringungsregister)

AR 7 for paras. 18, 19 and 20

(SoC and SVHC)

The information provided under this DR may refer to information the undertaking is already required to report under other legislation (e.g. Directive 2010/75/EU, Regulation (EC) No 166/2006, their subsequent amendments, etc.).

ESRS E2: Substances of very high concern



Neues Phase-in → ESRS 1

10.3. Transitional provision: List of DRs that are phased in

125. 'Wave-one' undertakings, as defined in paragraph 122, that on their balance sheet dates exceed a net turnover of EUR 450 000 000 and an average number of 1 000 **employees** during the financial year, may omit in their **sustainability statement**:

126. 'Wave-one' undertakings, as defined in paragraph 122, that on their balance sheet dates do not exceed a net turnover of EUR 450 000 000 and an average number of 1 000 **employees** during the financial year may omit in their **sustainability statement**:

127. 'Other undertakings' as defined in paragraph 122 may omit in their **sustainability statement**:

W1U

(e) information about **substances of very high concern (SVHC)** if the undertaking is a **user of articles** that contain such substances, for their **financial years prior to financial year 2028**; and

„Other“

(e) information about **substances of very high concern (SVHC)** if the undertaking is a **user of articles** that contain such substances, for **their first financial year of reporting**; and

Feststellungen/Diskussion/bisherige DRSC-Position

Secondary microplastics

- Im Kontext EFRAG ED (Juli 2025) kritisch diskutiert, Fokus hierbei Ausdehnung auf Wertschöpfungskette

(Alignment mit EU-Rechtstexten) Emission of pollutants: „managerial assessment“

- Alignment ESRS E2 mit E-PRTR und IEPR unvollständig (Referenz zu Schadstoffen vorhanden, aber keine Referenz zu den Grenzwerten der jeweiligen Anlagen/Einrichtungen)
- → ESRS E2: Zusätzlicher Analyseaufwand i.V.m. E-PRTR und IEPR, insb. bezgl. der Anlagen/Einrichtungen, die nicht den Meldepflichten des E-PRTR oder des IEPR unterliegen.

Spezialfall „external treatment plant“

- Fiktion nicht angemessen; kritisch auch: Vorwegnahme DMA bezgl. entity-specific disclosures

Feststellungen/Diskussion/bisherige DRSC-Position

Substances of very high concern I (sektorspezifische DR)

- Einführung sektorspezifischer Berichtsanforderungen kritisch
- Neues Phase-in schafft ggf. temporäre Erleichterung i.Vgl. zum Technical Advice

Substances of very high concern II

- AR7 unklar: Zusätzliche Option zur Incorporation by reference? (Bislang unwahrscheinlich eingeschätzt)
- Zwar als „may“-DR → Berichtsanforderung ist **nicht im aktuellen DA enthalten**
- **Redundante Berichterstattung**, da bereits durch in AR 7 referenzierte Normen berichtspflichtig (und durch ECHA CHEM verfügbar)

Frage an den FA NB: Bleibt der FA bei der Kritik, die bereits zum Technical Advice bestand?

ESRS E4: Policies



... related to biodiversity and ecosystems

Ggü. Technical Advice materiell unverändert

12. The undertaking shall disclose its **biodiversity** and **ecosystems policies** in accordance with the provisions of ESRS 2 GDR-P.
13. In addition to the provisions of ESRS 2 GDR-P, the undertaking shall describe the content of its **biodiversity** and **ecosystems**-related **policies** with respect to:
 - (a) supporting the traceability of **products**, components and **raw materials** that have **actual** or **potential** material **impacts** on biodiversity and ecosystems in its **value chain**; and
 - (b) **sites** in its own operations in or near a **biodiversity-sensitive area**.¹⁹

AR 5 for para.
13(b)

(Policies related to
biodiversity and
ecosystems)

If the undertaking's **site** is in or near a **biodiversity-sensitive area**, its activities can be related to material negative **impacts** on the biodiversity-sensitive area. Whether an undertaking's site outside a biodiversity-sensitive area is near such an area shall be determined by defining the site's area of influence. The area of influence can be determined by applying buffer distances specific to the undertaking's type of activity following regulatory requirements, science-based recommendations and industry best practice.

... related to biodiversity ...: Feststellungen/Diskussion/bisherige DRSC-Position

- **Präjudiz** für das Ergebnis der Wesentlichkeitsanalyse bzw. Vorwegnahme der DMA
 - Es können wesentliche Auswirkungen dem Grunde nach bestehen
 - Die Auswirkungen können negativ sein
- **Andere mögliche Ergebnisse der Wesentlichkeitsanalyse werden nicht erwähnt**
 - Es kann auch sein, dass die Auswirkungen unwesentlich sind bzw. keine Auswirkungen bestehen
 - Es kann auch positive Auswirkungen auf das Schutzgebiet geben.
- **Streichung AR 5 Satz 1 gefordert**

Frage an den FA NB: Bleibt der FA bei die Kritik, die bereits zum Technical Advice bestand?

ESRS E4: Metrics ...



... related to biodiversity and ecosystems

AR8 Technical Advice

(new) To inform the prioritisation for disclosure and the level of aggregation or disaggregation, the undertaking shall consider locations where its own operations are related to material negative *impacts* on *biodiversity-sensitive areas*.

The undertaking is not necessarily expected to disclose this information for each of its individual sites and can aggregate information to relevant groups of sites related to its material impacts, *risks* and *opportunities*, for example based on the same biodiversity-sensitive area or cluster of areas in a region affected by multiple sites, in accordance with ESRS 1 *General Requirements*, Section 3.3.2.

Frage an FA NB: Ist dieser Zusatz sinnvoll?



AR8 Draft Delegated Act

To inform the prioritisation for disclosure and the level of aggregation or disaggregation, the undertaking shall consider locations where its own operations are related to material negative *impacts* on *biodiversity-sensitive areas*.

The undertaking is not necessarily expected to provide an exhaustive list of all individual *sites* or locations where its own operations interact with biodiversity-sensitive areas or to provide information for each of its individual sites. The undertaking can aggregate information to relevant groups of sites related to its material impacts, *risks* and *opportunities*, for example based on the same biodiversity-sensitive area or cluster of areas in a region affected by multiple sites.

The level of detail, aggregation or disaggregation of information shall be determined in accordance with the principles set out in ESRS 1 *General Requirements*, Section 3.3.2, taking into account the nature of the material impacts, risks and opportunities, the similarity of sites or areas affected, and the decision-usefulness of the information provided. Accordingly, the undertaking may present information at an aggregated level for groups of sites or areas that are subject to similar biodiversity-related impacts, risks or opportunities, provided that such aggregation does not obscure material information.

ESRS E5: Resource inflows



Disaggregation (1)

Ggü. Technical Advice materiell unverändert

13. The undertaking shall disclose the following information:

- (a) the **key materials** used, providing for each a concise description and specifying any **critical raw materials** and **strategic raw materials** it contains;
- (b) the total weight of all key materials;
- (c) a breakdown of each key material, expressed in weight or as a percentage of the total weight of all key materials; and
- (d) the **secondary resources** used, expressed in weight or as a percentage of the total weight of key materials.

(Resource inflows)

- (a) the undertaking shall provide a concise description of each **key material**, reflecting its role and relevance in the context of the undertaking's operations;
- (b) if the distinction between **technical material** and **biological material** is relevant to understanding the undertaking's **impacts, risks** or **opportunities**, it shall reflect this distinction in the description of its key materials.

ESRS E5: Resource inflows



Disaggregation (1): Feststellungen/Diskussion/bisherige DRSC-Position

- **Erweiterung der Disaggregationsanforderungen**
 - Erweiterung des Delegierten Rechtsakts zu ESRS Set 1
- **Sensible Information**
 - Mengenangaben einzelner Materialien und Offenlegung ihrer Bedeutung für den Geschäftsbetrieb (1) Wettbewerbssensible und, (2) kartellrechtlich relevante Information
- **Option „Omission of information“ (ESRS 1, Abschnitt 7.7, neu gefasst)**
 - In allen vier Fällen des ESRS 1.100: „for each datapoint omitted, the undertaking discloses the fact that it has used this exemption” ...



...kann die Zuordnung des Datenpunkts zur Information “Nutzung dieser Ausnahme” ebenfalls sensibel oder kartellrechtlich bedenklich sein.

Frage an den FA NB: Bleibt der FA bei die Kritik, die bereits zum Technical Advice bestand?

ESRS E5: Resource inflows



Disaggregation (2)

AR1 Technical Advice

When reporting paragraph 13(a):

- (a) the undertaking shall provide a concise description of each **key material**, reflecting its role and relevance in the context of the undertaking's operations.
- (b) if the distinction between **technical material** and **biological material** is a driver of **impacts, risks** or **opportunities**, the undertaking shall describe it accordingly.

AR8 Draft Delegated Act

When reporting the information required by paragraph 13(a):

- (a) the undertaking shall provide a concise description of each **key material**, reflecting its role and relevance in the context of the undertaking's operations;
- (b) if the distinction between **technical material** and **biological material** is relevant to understanding the undertaking's **impacts, risks** or **opportunities**, it shall reflect this distinction in the description of its key materials.

Frage an FA NB:
Ist diese Klarstellung sinnvoll?

ESRS S1: Actions & impacts



ESRS S1-3 (Actions and resources related to own workforce)

EFRAG

AR 4 for para. 16

(Key actions)

(AR 34 and AR 35 amended) The **actions** taken by the undertaking differ depending on its connection to the **impact** (causation, contribution, **direct linkage**) and how it has identified the actions as appropriate for addressing material impacts.

This disclosure requirement also applies to key actions to provide, cooperate in, or enable **remediation** in cases of actual negative impacts. Key actions to prevent, mitigate or remediate impacts include the use of different types of **leverage** and/or collective actions taken through multi-stakeholder and/or industry initiatives.

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AR 4 for para. 17

(Key actions)

The **actions** taken by the undertaking differ depending on its connection to the **impact** (causation, contribution, **other connection**) and how it has identified the actions as appropriate for addressing material impacts.

This disclosure requirement also applies to key actions to provide, cooperate in, or enable **remediation** in cases of actual negative impacts. Key actions to prevent, mitigate, bring to an end, minimise or remediate impacts include the use of different types of **leverage** and/or collective actions taken through multi-stakeholder and/or industry initiatives.

➤ möglich. Ausweitung und fehlende Begriffsschärfe

ESRS S1: Beachtung von ILO-Grundsätzen

ESRS S1-9 (Adequate wages)

AR 20 for para. 29

(Adequate wage benchmarks)

The **adequate wage** benchmark used for comparison with the lowest wage shall not be lower than:

- (a) in the EU: the wage level established through **collective bargaining** or the statutory minimum wage set in accordance with Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the EU;
- (b) **outside of the EU**:
 - i. the adequate minimum wage established by legislation or collective bargaining which provides a decent standard of living as confirmed by a calculation in line with the **ILO principles** on estimating a living wage; or
 - ii. any living wage estimate, including estimates produced by an institution mandated by the public authorities of the country where the workers are based, which takes into account the **ILO principles** on estimating a living wage.

- Einführung der ILO-Grundsätze wurde von EFRAG empfohlen und von EU-Kommission beibehalten
- DRSC-Stellungnahme: Einführung einer verpflichtenden Berücksichtigung der ILO-Grundsätze wird abgelehnt, da es ein neues Konzept und mit hohem Aufwand verbunden ist

ESRS S1: Angaben zu Referenzwerten



ESRS S1-9 (Adequate wages)

EFRAG

28. (69 and 70 amended) The undertaking shall disclose whether or not its **employees** are paid an **adequate wage** and the benchmarks it uses to determine adequate wages **with country-level context**. If employees are not paid an adequate wage, the undertaking shall disclose the countries and the percentage of employees concerned.

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29. The undertaking shall disclose whether or not its **employees** are paid an **adequate wage** and the benchmark or benchmarks it uses to determine adequate wages **with an indication of the countries for which a given benchmark is used**. If employees are not paid an adequate wage, the undertaking shall disclose the countries and the percentage of employees concerned.

- möglich. Ausweitung der Anforderungen (allg. Angabe vs länderspezifische Aufzählung)

ESRS S1: Länderspezifische Angaben



ESRS S1-5 (Characteristics of the undertaking's employees) & S1-7 (Collective bargaining)

20. The undertaking shall disclose:

- (a) the total number of **employees** by headcount, with a breakdown by gender;
- (b) the number of employees by headcount for each of the countries in which it has **50 or more employees** and that are the **ten largest countries** in terms of employee numbers;

AR 9 for para. 20(a) and 20(b)

The undertaking shall present the requested disclosures either in a narrative format **or** in the following tabular formats.

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Table 2: Template for presenting employee headcount in the ten largest countries in terms of number of employees, where the undertaking has at least 50 employees

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Table 2. Template for presenting employee headcount in the countries in which the undertaking has 50 or more employees representing at least 10% of its total number of employees

ESRS S1-5 (Characteristics of the undertaking's employees)

EFRAG

19. (50 amended) The undertaking shall disclose:

- (a) the total number of **employees** by headcount and breakdowns by gender and by country for the countries in which it has 50 or more employees and that are the ten largest countries in terms of employee numbers;
- (b) the total number by headcount or full time equivalent (FTE) of:
 - i. permanent employees with a breakdown by gender;
 - ii. temporary employees with a breakdown by gender;
 - iii. **non-guaranteed hours employees**;
- (c) the rate of **employee** turnover in the reporting period; and

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20. The undertaking shall disclose:

- (a) the total number of **employees** by headcount, with a breakdown by gender;
- (b) the number of employees by headcount for each of the countries in which it has 50 or more employees and that are the ten largest countries in terms of employee numbers;
- (c) the total number by headcount or full time equivalent (FTE) of:
 - i. permanent employees with a breakdown by gender;
 - ii. temporary employees with a breakdown by gender;
 - iii. **non-guaranteed hours employees**;
- (d) the rate of turnover of **permanent employees** in the reporting period; and

➤ Inkonsistenz mit GRI 401-1

ESRS S1: Laufende Prozesse



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

EFRAG

EU-Kommission

<p>AR 36 for para. 42(b) (Human rights incidents)</p>	<p>(New) The <i>human rights incidents</i> in scope for this disclosure are those that relate to not respecting internationally recognised human rights as defined in CSRD Article 29b(2)(b)(iii). These incidents are understood as the number of substantiated instances of:</p> <p>(a) judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for OECD Multinational Enterprises); and/or</p>	<p>AR 36 for para. 43(b) (Human rights incidents)</p>	<p>The <i>human rights incidents</i> in scope for this disclosure are those that relate to not respecting internationally recognised human rights as defined in CSRD Article 29b(2)(b)(iii). These incidents are understood as the number of substantiated instances registered by the undertaking of:</p> <p>(a) ongoing judicial and non-judicial proceedings (such as ongoing cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for OECD Multinational Enterprises); and (b) other incidents, including those it identified through its internal processes.</p>
<p>Human rights incidents and incidents of discrimination: the text clarifies that only “substantiated” instances are to be reported, and that not all instances are necessarily substantiated instances. It also refers to “ongoing” judicial and non-judicial proceedings rather than to proceedings that have been “initiated”.</p>			
<p>AR 37 for para. 42(a) (Incidents of discrimination)</p>	<p>(New) The <i>incidents of discrimination</i> in scope for this disclosure are those that relate to not respecting internationally recognised human rights as defined in CSRD Article 29b(2)(b)(iii). These incidents are understood as the number of substantiated instances of:</p> <p>(a) judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for OECD Multinational Enterprises); and/or (b) incidents registered by the undertaking, including those it identified through its internal processes.</p>	<p>AR 37 for para. 43(a) (Incidents of discrimination)</p>	<p>The <i>incidents of discrimination</i> in scope for this disclosure are those that relate to <i>discrimination</i>. These incidents are understood as the number of substantiated instances registered by the undertaking of:</p> <p>(a) ongoing judicial and non-judicial proceedings (such as ongoing cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for OECD Multinational Enterprises); and (b) other incidents, including those it identified through its internal processes.</p> <p>For the purpose of this disclosure, only substantiated instances are to be reported. An instance is substantiated when it is evidenced by objective, factual and verifiable information. Not all ongoing judicial or non-judicial proceedings, and not all other instances registered by the undertaking, are necessarily substantiated instances.</p>

ESRS S1: Betonung des Wesentlichkeitsvorbehalts



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

EFRAG

42. (103(a)(c) and 104(a)(b) amended) The undertaking shall disclose:

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43. For material sub-*topics* the undertaking shall disclose:

- unnötige Betonung des Wesentlichkeitsvorbehalts

ESRS S1: sonstige Rückmeldungen



Übersicht

Angabepflicht	Kommentar
S1-9 (Adequate wages)	Erhebung aufwendig (insb. Anwendung ILO Grundsätze)
S1-10 (Social protection)	Erhebung teils unmöglich
S1-12 (Training and skills development metrics)	fraglicher Mehrwert der Angaben
S1-13 (Health and safety metrics)	„rate of recordable work-related accidents“ aufwendig zu erheben
S1-14 (Work-life balance metrics)	„family-related leave“: Erhebung teils unmöglich
S1-15 (Remuneration metrics)	„annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees“: Erhebung aufwendig