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

FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	53. Sitzung FA NB / 17.09.2026 / 11:00 – 14:00 Uhr (inkl. Pause)
TOP:	10 – ESRS-40a
Thema:	EFRAG-Konsultation zu ESRS für Drittstaatenunternehmen
Unterlage:	53_10a_FA-NB_ESRS-40a_Basis

- **23.7.2026:** EFRAG veröffentlicht [Entwurf](#) zu ESRS für Drittstaatenunternehmen (ESRS-40a ED)
- Teilnahme an Konsultation via [Online-Fragebogen](#)
- **Aufbau**
 - Teil 1: Persönliche Angaben (Frage 1-20)
 - Teil 2: High-level Feedback (Frage 21-38)
 - Teil 3: Detailliertes Feedback (Frage 39-82)
 - Teil 4: Feedback auf Ebene einzelner DRs bzw. Datenpunkte

}			}		verpflichtend
			}		optional

max. 300 Wörter
- **31.10.2026:** Ende Kommentierungsfrist
- Weitere Informationen & Konsultationsunterlagen
 - [Projektseite](#)
 - [Website zur Konsultation](#)

Weiterhin offene Fragen auf Level 1

Beispiel: Definition „EU-Turnover“



8) For preparers, are you:*

- (i) a European company in scope of Articles 19a or 29a of the Accounting Directive that is a subsidiary of a third-country parent group in scope of Article 40a of the same Directive;
- (ii) an EU branch or a European company not in scope of Articles 19a or 29a of the Accounting Directive that is a subsidiary of a third-country parent group in scope of Article 40a of the same Directive;
- (iii) a third-country parent group with significant activity in the EU and with a subsidiary or branch in scope of Article 40a of the Accounting Directive;
- (iv) an EU company or group that is not a subsidiary of a third-country parent group in scope of Article 40a, but is in scope of ESRS reporting;
- (v) an EU company or group that is not a subsidiary of a third-country parent group in scope of Article 40a, but is not in scope of ESRS reporting;

Definition of EU turnover

4. The issue of the definition of the EU turnover (ref. to Article 40 (a)) was debated when developing the draft in 2025. The relative **legal interpretation is in the remit of the EC, but there is no official direction for the definition so far**. The EC has asked to EFRAG whether it would be possible to develop the Exposure Draft (ED) on the N-ESRS without knowing the answer to this question. EFRAG Secretariat thinks that it is conceptually possible to decouple the decision on turnover from the rest of the ED. In particular, the decision on mixed

Article 40a

Sustainability reports concerning third-country undertakings

The first and third subparagraphs shall only apply to the subsidiary undertakings or branches referred to in those subparagraphs where the third-country undertaking, at its group level, or, if not applicable, the individual level, generated a **net turnover in the Union exceeding EUR 450 000 000** for each of the last two consecutive financial years.

Definition of sales (450mln) to be consistent with mixed approach? EFRAG

- No, but transparency is needed in the BfC to explain the differences.
- **Net turnover of the subsidiary or branch (200 mln) refers to all sales** (including export);
- **Net turnover with the EU (450 mln):**
 - no official clarification
 - for legal clarity and enforceability, preference to keep it simple (sales to EU counterparts);
- EU-related impacts for mixed approach include:
 - sales to the EU counterparts,
 - sales to non-EU distributors if reasonably assumed that products are sold to EU customers.

Question to the SRB: do you confirm that the downstream component is included, also if inconsistent with how the scoping is assessed?

Weiterhin offene Fragen auf Level 1



Beispiel: Abweichende Geschäftsjahre zwischen MU und EU-TU

	2025	2026	2027	2028	2029
MU (GJ 1.4.- 31.3.)	←-----→				
				FY 2028	
EU-TU (GJ 1.1.- 31.12.)	←-----→				
				FY 2028	

- 1) Welche Geschäftsjahre (welches Unternehmens) bestimmen, ob die Grenzen zur Anwendung des ESRS 40a überschritten wurden?
- 2) Welche Geschäftsjahre stellen die Basis für den Nachhaltigkeitsbericht dar / Für welches Geschäftsjahr (und welche Berichtsperiode) ist der Nachhaltigkeit zu erstellen?
- 3) Bis wann ist der Nachhaltigkeitsbericht zu erstellen?

Teil 2: High-level Feedback

Thema 1: Ansatz zur Erarbeitung



21) Do you agree with the way EFRAG has implemented the provisions of the Accounting Directive (Articles 40a–40d), particularly in deleting RORD-related disclosures and financial effects, as well as maintaining financial information that provides useful contextual information to understand impacts and how they are managed?*

☐ Yes.

☐ No.

Hintergrund

- (Simplified) ESRS Set 1 als Basis für ESRS-40a ED
- Streichung von Angaben im Zusammenhang mit Risiken und Chancen (inkl. Widerstandsfähigkeit und Abhängigkeiten)
- Beibehaltung finanzieller Informationen, die zum Verständnis von Auswirkungen beitragen

Vorläufige Einwertung FA NB

- Ansatz zur Erarbeitung wird grds. zugestimmt
- Praktische Umsetzbarkeit und Akzeptanz der Berichtsanforderungen sollte allerdings ebenfalls ein wesentliches Kriterium sein

Teil 2: High-level Feedback

Thema 2: Mixed Approach



25) Do you support the inclusion of a 'mixed approach' option in the ESRS-40a ED, which allows limiting disclosures to EU-related impacts only for some topics?*

☐ Yes.

☐ No.

Hintergrund

- KOM-Forderung; (öffentliche) Widerstände bzw. Vorbehalte [EFRAG SR TEG/SRB](#)
- ESRS-40a 1.28-30, AR 6-7

Vorläufige Einwertung FA NB / Einschätzung DRSC-Mitarbeiterstab

- KOM-Forderung Mixed Approach zu konsultieren wird unterstützt
- **Konzeptionell:** Möglichkeit Berichterstattung von Drittstaatenunternehmen unter gewissen Voraussetzungen auf EU-bezogene Auswirkungen zu beschränken aufgrund der abweichenden Mechanik in Art. 40a BilanzRI grds. sachgerecht
- **Umsetzung im ESRS-40a ED:** Vorgaben zu komplex und weder aus Ersteller- noch Nutzerperspektive zweckmäßig; insb. „customer component“ EU-bezogener Auswirkungen im Hinblick auf praktische Anwendbarkeit kritisch zu betrachten
- **Überlegungen:** „level playing field“ (begrenzt durch Level 1-Vorgaben), Extraterritorialität, aktuelle politische Gegebenheiten, Akzeptanz, Relevanz, usw.



Teil 2: High-level Feedback

Thema 2: Mixed Approach



() Yes. {

26) i. Please select from this list of reasons (choose one or more):*

☐ It captures impacts that have a link with the EU.

☐ It provides a proportionate approach to third-country groups without imposing excessive costs connected to global reporting for all topics.

☐ It provides relevant information thanks to the condition in AR 6 for paragraph 29 (ESRS-40a 1 ED).

☐ It does not impair comparability and auditability of sustainability reporting.

☐ Other reasons (please specify): _____



Teil 2: High-level Feedback

Thema 2: Mixed Approach



() No.

27) i. Please select from this list of reasons (choose one or more):*

☐ It fails to secure level-playing field for EU companies. Level 1-Vorgaben in Art. 40a BilanzRI

☐ Despite the condition in AR 6 for paragraph 29 (ESRS-40a 1 ED), it does not result in relevant and complete information, or it conflicts with faithful representation of impacts. Umsetzung in ESRS-40a ED

☐ It results in mixed scopes in the same report (global for climate, EU-related for one or more groups of impacts/sub-topics/topics), making it difficult for users to understand and use the information;

☐ The condition in AR 6 for paragraph 29 (ESRS-40a 1 ED) is too narrow and will have narrow application. Umsetzung in ESRS-40a ED

☐ The flexibility in paragraph 30 (ESRS-40a 1 ED) is too broad, as impacts are managed consistently at topical level. Umsetzung in ESRS-40a ED

☐ The flexibility in paragraph 30 (ESRS-40a 1) is too broad, and it will result in lack of comparability across companies. Umsetzung in ESRS-40a ED

☐ Reporting on EU-related impacts raises significant practical challenges.

☐ Other reasons (please specify): _____



Teil 2: High-level Feedback



Thema 2: Mixed Approach

☐ How to demonstrate the condition in AR 6 for paragraph 29 of ESRS-40a 1 ED **Umsetzung in ESRS-40a ED**

☐ How to identify the products and services that were or can be reasonably assumed to be sold or provided in the EU market, including by third parties; **Umsetzung in ESRS-40a ED**

☐ How to perform a materiality assessment focused on EU-related only impacts (chapter 3 of ESRS-40a 1 ED)

☐ How to report on policies, actions and targets for EU-related impacts

☐ How to identify the most appropriate allocation key and report on metrics

☐ How to report in accordance with ESRS-40a 2 ED.

☐ How to report in accordance with ESRS-40a E2 ED

☐ How to report in accordance with ESRS-40a E3 ED

☐ How to report in accordance with ESRS-40a E4 ED

☐ How to report in accordance with ESRS-40a E5 ED

☐ How to report in accordance with ESRS-40a S1 ED

☐ How to report in accordance with ESRS-40a S2 ED

☐ How to report in accordance with ESRS-40a S3 ED

☐ How to report in accordance with ESRS-40a S4 ED

☐ How to report in accordance with ESRS-40a G1 ED

☐ Providing transparency on the use, assumptions and results of the mixed approach (paragraph 4(a), AR 1 for paragraph 4(a) of ESRS-40a 2 ED) **Umsetzung in ESRS-40a ED**

☐ Others - Write In: _____

Teil 2: High-level Feedback

Thema 2: Mixed Approach



31) Definition of EU-related impacts. Paragraph 28(a) of the ESRS-40a 1 ED refers to EU-related impacts (customer component) as: *'impacts that arise from products and services that were or can be reasonably assumed to be sold or provided in the EU market, including by third parties (downstream value chain actors such as distributors and traders)'*.

Do you agree with this formulation, which remains at the principles-based level? *

☐ Yes.

☒ No.

Hintergrund

- ESRS-40a 1.28(a)

Vorläufige Einwertung FA NB / Einschätzung DRSC-Mitarbeiterstab

- **Konzeptionell:** Berücksichtigung „customer component“ EU-bezogener Auswirkungen sowie prinzipienbasierte Definition grds. sachgerecht
- **Umsetzung im ESRS-40a ED:** praktische Umsetzbarkeit nicht gegeben
- **Gründe:** siehe Folien 8-9

Teil 2: High-level Feedback



Detour: „Customer Component“

- **„Customer component“**: Auswirkungen im Zusammenhang mit dem (voraussichtlichen) Umsatz, der in der EU durch das Drittstaatunternehmen (MU und alle TU) erzielt wird
- **„Location-based component“**: Auswirkungen im Zusammenhang mit dem Umsatz, der durch EU-TU bzw. EU-Zweigniederlassungen des Drittstaatenunternehmens erzielt wird

		„Location-based component“	„Customer component“
Global	TU A produziert in Drittstaat und verkauft an Kunden in der EU	✗	✓
	TU B produziert in der EU und verkauft an Kunden in der EU	✓	✓
	TU C produziert in der EU und verkauft an Kunden in Drittstaat	✓	✗
	TU D produziert in Drittstaat und verkauft an Kunden in Drittstaat	✗	✗

Teil 2: High-level Feedback

Detour: Beispiel E-Standards



ESRS-40a E2 – Pollution

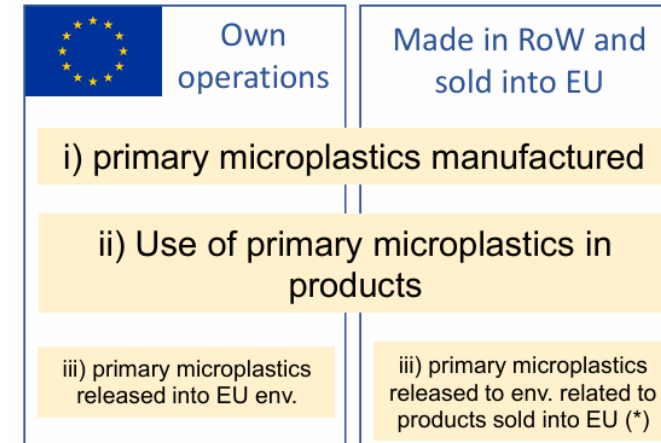
Disclosure Requirement E2-4 – *Pollution of air, water and soil*

16. (ESRS E2, para. 16) The undertaking shall disclose the amounts of primary **microplastics** manufactured or used in its products, and separately, those directly released into the environment.

AR 4 for para. 16

(New) If the undertaking has exercised the option under ESRS-40a 1, paragraph 28, when reporting in accordance with paragraph 16, the undertaking shall report the amounts of primary **microplastics**, covering:

- (a) primary microplastics manufactured from own operations in the EU and those manufactured from own operations outside of the EU when they were or can be reasonably assumed to be sold or provided in the EU market;
- (b) the use of primary microplastics in **products** from own operations in the EU and in products from operations outside of the EU that were or can be reasonably assumed to be sold or provided in the EU market; and
- (c) primary microplastics directly released into the environment from own operations in the EU and those released from own operations outside of the EU where the direct release relates to products that were or can be reasonably assumed to be sold or provided in the EU market.



* Requires an allocation mechanisms

Teil 2: High-level Feedback

Detour: Beispiel E-Standards



Allocation of impacts to specific products streams is not necessarily a trivial task:

- a) products vary in quantity, value or function;
- b) Correlation may not be linear (may not depend directly on mass);
- c) Choice of allocation can profoundly change the result;

Methodological choices, assumptions and judgement often have to be made.

EXAMPLE

USA company producing primary microplastics

Total production: **1000 tonnes**

Total microplastic released to environment: **1 ton**

Distribution of sales:

EU market: 300 tonnes (30%)

USA + others: 700 tonnes (70%)

EU revenue: 1500 USD

USA: 2500 USD

MASS ALLOCATION

$$\text{Amount released} = \frac{\text{Mass sold to EU}}{\text{Total Mass produced}} * \text{Total release}$$

$$\text{Amount released} = \frac{300}{1000} * 1 = 0.3$$

REVENUE ALLOCATION

$$\text{Amount released} = \frac{\text{EU Revenue}}{\text{Total revenue}} * \text{Total release}$$

$$\text{Amount released} = \frac{1500}{4000} * 1 = 0.375$$

ESRS-40a 2.43, AR 44-47

AR 44 for para. 43	(New) If the undertaking has exercised the option under ESRS-40a 1, paragraph 28, the information required in paragraph 43 shall cover the estimation of the metric for impacts that are EU-related. In this case, the contextual information of paragraph 43(c) shall also include the specification that the metric only covers EU-related impacts.
AR 45 for para. 43	(New) If the undertaking has exercised the option under ESRS-40a 1, paragraph 28, the calculation of the metrics shall reflect only its material impacts that are EU-related, for the topics , sub-topics or groups of impacts for which the option is exercised.
AR 46 for para. 43	(New) If the undertaking has exercised the option under ESRS-40a 1, paragraph 28, without prejudice to specific provisions at the disclosure requirement level in topical standards, the undertaking shall base the estimation of the metrics for the EU-related impacts using an allocation key that best supports a faithful representation of the EU-related impacts.
AR 47 for para. 43	(New) In selecting an allocation key that best supports a faithful representation of EU-related impacts , the undertaking may consider the following factors : a) the nature of the impact; and b) the geographical context where the impact arises.

Teil 2: High-level Feedback

Detour: Beispiel S-Standards



ESRS-40a S1 – Own Workforce

Objective

8. (New) If the undertaking exercises the option under ESRS-40a 1, paragraph 28, its **own workforce is understood to comprise**:
- (a) **employees and non-employees** who are employed by, provide labour to or are provided to the undertaking's **own operations located in the EU**; and
 - (b) those employees and non-employees who are employed by, provide labour to or are provided to the undertaking's **own operations located outside the EU and who are involved in the production of the products or services that were or can be reasonably assumed to be sold or provided on the EU market**.

AR 1 for para. 8(b)

(Employees and non-employees outside the EU)

(New) If the undertaking exercises the option under paragraph 28 of ESRS-40a 1 *General Requirements* it shall include all **employees** and **non-employees** that work on or for any of the undertaking's **sites** that produce **products** or services that were or can be reasonably assumed to be sold or provided in the EU market. The undertaking may deviate from this rule if it has reasonable and supportable evidence that another allocation basis is more appropriate for faithfully representing **EU-related impacts**.

Employees involved in the production of products or services for the EU market also include those in supporting functions such as procurement or marketing.

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

21. (ESRS S1, para. 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
- e) a qualitative explanation in case there is an inconsistency between information reported under point (a) above and the most representative number reported in the financial statements.

Disclosure Requirement S1-6 – *Characteristics of non-employees in the undertaking's own workforce*

23. (ESRS S1, para. 22) The undertaking shall disclose the total number of **non-employees** in the undertaking's **own workforce**.

Teil 2: High-level Feedback

Detour: Beispiel S-Standards



ESRS-40a S1 – Own Workforce

Disclosure Requirement S1-8 – *Gender diversity in top management*

28. (ESRS S1, para. 27) The undertaking shall disclose the gender distribution in number (headcount) and percentage at top management level.

AR 20 for para. 28

**('Top management'
definition for EU-related
impacts)**

(New) If the undertaking exercises the option under ESRS-40a 1, paragraph 28, 'top management level' refers to the management level that is responsible for ***EU-related impacts*** (for example top management for the EU segment or the EU subsidiaries).

Teil 2: High-level Feedback

Detour: Beispiel G-Standards



ESRS-40a G1 – Business Conduct

Disclosure Requirement G1-5 – Metrics related to political influence, including lobbying activities

14. (ESRS G1, para. 14) The undertaking shall disclose the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking during the reporting period, disaggregated by country or geographical area where relevant, as well as the type of recipient/beneficiary.
15. (ESRS G1, para. 15) The undertaking shall disclose the main issues covered by its **lobbying activities** and the main positions taken, including explanations of how its lobbying activities interact with its material **impacts**.

AR 11 for paras. 14 and 15

(New) Unless another allocation key better supports a faithful representation of the **EU-related impacts**, if the undertaking has exercised the option under ESRS-40a 1, paragraph 28, when reporting in accordance with paragraph 14 and 15, the information to be disclosed refers to the aggregation of activities of political influence, including **lobbying**, performed:

- (a) by EU subsidiaries or branches; or otherwise linked to the undertakings' EU activities; and
- (b) in relation to products and services that were and can be reasonably assumed to be sold or provided in the EU market, regardless of where and how such activities are performed.

Teil 3: Detailliertes Feedback



Thema 1: Ansatz zur Erarbeitung

39) Despite the focus on impacts and the deletion of RORD, do you agree with the reference to fair presentation in the reporting objective of the ESRS-40a ED in paragraph 5 of the ESRS-40a 1 ED: ‘the objective of the ESRS-40a ED sustainability report, taken as a whole, is to present fairly (see Chapter 2) all the undertaking’s material sustainability-related impacts and how the undertaking manages them’? For further considerations, please refer to the Basis for Conclusions (BC87–BC 90).

☐ Yes.

☐ No.

Hintergrund

- ESRS-40a 1.5, 32-34, AR 8-9
- Fair Presentation bei Anwendung Mixed Approach: siehe separate Frage 45

Vorläufige Einwertung FA NB / Einschätzung DRSC-Mitarbeiterstab

- **Konzeptionell:** ESRS-40a sollte grds. Ziel einer Fair Presentation anstreben; Fair Presentation anhand Ziel bzw. Berichtsanforderungen im Standard zu beurteilen
- **Besonderheit:** Berichterstattung nur über Auswirkungen, Mixed Approach, usw.
- **Umsetzung im ESRS-40a ED:** insb. fraglich, inwiefern Fair Presentation angesichts der gegenwärtigen Ausgestaltung der Mixed Approach erreichbar ist (→ Frage 45)

Teil 3: Detailliertes Feedback



Thema 2: Mixed Approach

41) Under the ED, companies can also apply the mixed approach option when reporting about human rights impacts. This means that they can restrict reporting to EU-related human rights impacts. Do you think human rights impacts should be excluded from the mixed approach and reported globally, regardless of where they occur or whether they are connected to products and services sold to the EU? (see the Basis for Conclusions, sub-chapter detailed discussions of key topics, BC46–BC61)

☐ Yes.

☒ No.

Hintergrund

- Initiative bzw. Petition EFRAG SR TEG: Auswirkungen auf Menschenrechte sollten ggf. nur global berichtet werden können
- Vorgehen analog zu ESRS-40a 1 (Klimawandel): Ausnahme von Mixed Approach

Einschätzung DRSC-Mitarbeiterstab

- Politische Diskussion
- Argumentation Ausnahme Klimawandel dagegen „technisch“ (nicht „climate first“; THG-Emissionen mit direktem Einfluss auf EU, egal wo sie entstehen; Verbreitung IFRS S1)
- Auswirkungen auf Menschenrechte dagegen nicht immer mit direktem Einfluss auf EU
- **Zusätzliche Komplexität:** Menschenrechte in mehreren Standards angesprochen, (De-)Priorisierung anderer Themen (z.B. BioDiv weniger „wichtig“), usw.

Teil 3: Detailliertes Feedback

Thema 2: Mixed Approach



43) Under the ED, companies can limit the disclosure to EU-related impacts without considering whether the impacts can be geographically contained (both in terms of where the impacts occur and where their effects are experienced). Do you agree with this approach? (see the Basis for Conclusions, sub-chapter detailed discussions of key topics, BC46–BC61)

☐ Yes.

☐ No.

Hintergrund

- ESRS-40a 1.28 (EFRAG-Definition „EU-related impacts“)

Einschätzung DRSC-Mitarbeiterstab

- Frage etwas unklar bzw. irreführend; Antwort ergibt sich aus Mixed Approach und (notwendiger) Definition „EU-related impacts“
- Definition in ESRS-40a 1.28: „EU-related impacts“ erfassen Auswirkungen auf (mindestens) zwei Seiten, im einfachsten Szenario „Produktion“ und „Verkauf“
- Definition bedingt damit, dass bei den zu berichtenden „EU-related impacts“ geografische Grenzen nicht berücksichtigt werden (sollen)

Teil 3: Detailliertes Feedback

Thema 2: Mixed Approach



45) Do you think that fair presentation can be achieved under the mixed approach? (see Basis for Conclusions, sub-chapter detailed discussions of key topics, BC46–BC61)

☐ Yes.

☐ No.

Hintergrund

- ESRS-40a 1.5, 32-34, AR 8-9 (Fair Presentation)
- ESRS-40a 1.28-30, AR 6-7 (Mixed Approach)
- ESRS-40a & Ziel einer Fair Presentation allgemein: siehe separate Frage 39

Vorläufige Einwertung FA NB / Einschätzung DRSC-Mitarbeiterstab

- **Konzeptionell:** ESRS-40a sollte Ziel einer Fair Presentation anstreben (→ Frage 39); Bedingung dafür ist aber eine zweckmäßige Ausgestaltung der Mixed Approach
- **Umsetzung im ESRS-40a ED:** fraglich, ob bzw. inwiefern Fair Presentation angesichts der gegenwärtigen Ausgestaltung der Mixed Approach tatsächlich erreichbar ist; Bedenken bzgl. praktischer Umsetzbarkeit (z.B. „customer component“ EU-bezogener Auswirkungen)

Teil 3: Detailliertes Feedback

Thema 2: Mixed Approach



47) Do you agree with the flexible formulation of the option, which allows companies to choose the scope of reporting (global or EU-related impacts) at topic, sub-topic or group-of-impacts level, irrespective of how other topics, sub-topics or groups of impacts within the same topic are treated?

☐ Yes.

☐ No.

Hintergrund

- ESRS-40a 1.30, AR 7
- ESRS-40a 2.4(a)

Einschätzung DRSC-Mitarbeiterstab

- Heterogenität der in ESRS-40a verankerten Themen, Sub-Themen, usw.
- Flexibilität in ESRS-40a 1.30 hilft ggf. relevante Berichterstattung zu fördern
- Vorgaben in ESRS-40a 2.4(a) erfordern Erläuterungen und gewährleisten Mindestmaß an Nachvollziehbarkeit (→ Frage 55)

Teil 3: Detailliertes Feedback



Thema 2: Mixed Approach

55) ESRS-40a 2 ED BP-1, paragraph 4(a), requires the undertaking to disclose whether the sustainability report has been prepared using the mixed approach and, if so, to explain – per topic, sub-topic, or group of impacts – how EU-related impacts were determined and how the conditions set out in the ESRS-40a 1 ED, paragraphs 29 and 30, and AR 6 have been met. Do you consider these requirements to be clear, feasible and sufficient to ensure proper understanding of when and how the mixed approach is applied?

☐ Yes.

☒ No.

Hintergrund

- ESRS-40a 2.4(a)
- ESRS-40a 1.29-30, AR 6-7

Einschätzung DRSC-Mitarbeiterstab

- Erfordernis zur Erläuterung in ESRS-40a 2.4(a) grds. zweckmäßig
- Bedingungen in ESRS-40a 1.29, AR 6 allerdings zu restriktiv bzw. realitätsfern; Mixed Approach damit faktisch ausgehebelt, da keine praktische Anwendung möglich