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

GFA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	60. GFA / 15.06.2026 / 14:15 – 15:45 Uhr
TOP:	02 – Nachhaltigkeitsberichterstattung im Konzern
Thema:	Berichtsgrenzen, Non-EU-Tochterunternehmen, Umsetzungsfragen
Unterlage:	60_02a_GFA_NHB_Konzern_Basis

Inhalt dieser Unterlage und Zielsetzung für die GFA-Sitzung

Diese Unterlage informiert den Gemeinsamen Fachausschuss über aktuell diskutierte Aspekte der konsolidierten Nachhaltigkeitsberichterstattung bzw. der Nachhaltigkeitsberichterstattung aus Konzernperspektive:

- Bestimmung des Konsolidierungskreises bzw. des Kreises der Unternehmen, die in den Konzernnachhaltigkeitsbericht (vollständig) einbezogen werden
- Umgang mit Tochterunternehmen mit Sitz in Drittstaaten, die nicht den ESRS unterworfen sind (Befreiungsmöglichkeit)
- Umsetzung in Deutschland, konkret: Begriff der Beteiligungsgesellschaften gem. Art. 29a Abs. 7a BilanzRL

Der Gemeinsame Fachausschuss erörtert, wie das DRSC diese Themen zukünftig adressieren soll.

Fragen an den Gemeinsamen Fachausschuss zu jedem drei Themen

1. Gibt es Fragen oder Ergänzungen zu den Ausführungen des Mitarbeiterstabs?
2. Wie sollen die in dieser Sitzung aufgeworfenen Themen durch das DRSC behandelt werden?

Identität des Berichtsubjekts

Berichtsubjekt

- „consolidated group“
- „all subsidiaries“

- Abweichungen bzgl. der „subsidiaries“

5.1 Reporting undertaking and value chain

62. The *sustainability statement* shall be for the same reporting undertaking as the financial statements. For example, if the reporting undertaking is a parent company required to prepare consolidated financial statements, the sustainability statement will be for the group. This requirement does not apply where the reporting undertaking is not required to draw-up financial statements or where the reporting undertaking is preparing consolidated sustainability reporting pursuant to Article 48i of Directive 2013/34/EU.

7.6 Consolidated reporting and subsidiary exemption

102. When the undertaking is reporting at a consolidated level, it shall perform its assessment of material *impacts, risks and opportunities* for the entire consolidated group, regardless of its group legal structure. It shall ensure that all subsidiaries are covered in a way that allows for the unbiased identification of material impacts, risks and opportunities. Criteria and thresholds for assessing an impact, risk or opportunity as material shall be determined based on chapter 3 of this Standard.

103. Where the undertaking identifies significant differences between material *impacts, risks or opportunities* at group level and material impacts, risks or opportunities of one or more of its subsidiaries, the undertaking shall provide an adequate description of the impacts, risks and opportunities, as appropriate, of the subsidiary or subsidiaries concerned.

Konsolidierungskreis für den NHB



Bisherige Regelungen/Diskussionen: ESRS 2

Bestätigung: Identität des Berichtsobjekts

5. The undertaking shall disclose the following information:
 - (a) whether the *sustainability statement* has been prepared on a consolidated or individual basis;
 - (b) for consolidated sustainability statements:
 - i. a confirmation that the scope of consolidation is the same as for the financial statements, or, where applicable, a declaration that the reporting undertaking is not required to draw-up financial statements or that the reporting undertaking is preparing consolidated sustainability reporting pursuant to Article 48i of Directive 2013/34/EU; and
 - ii. where applicable, an indication of which subsidiary undertakings included in the consolidation are exempted from individual or consolidated sustainability reporting pursuant to Articles 19a(9) or 29a(8) of Directive 2013/34/EU;
 - (c) to what extent the sustainability statement covers the undertaking's upstream and downstream *value chain* (see ESRS 1 section 5.1 *Reporting undertaking and value chain*);
 - (d) whether the undertaking has used the option to omit a specific piece of information corresponding to intellectual property, know-how or the results of innovation (see ESRS 1 section 7.7 *Classified and sensitive information and information on intellectual property, know-how or results of innovation*); and
 - (e) for undertakings based in an EU member state that allows for the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of Directive 2013/34/EU, whether the undertaking has used that exemption.

Konsolidierungskreis für den NHB



Bisherige Regelungen/Diskussionen:

EFRAG Explanations

Does the (consolidated) sustainability statement of a parent company have to include all its subsidiaries even if some of them are located outside of the EU and/or if some are not (financially/legal) consolidated?'

the business model for the entire consolidated group. Subsidiaries that are immaterial for financial statements and therefore are excluded from the consolidated perimeter when preparing financial statements on an exceptional basis for practical considerations, or in line with national accounting law from, may still be material from a double materiality point of view. When this happens, they

IDW Modulverlautbarung ESRS 1-M2.1

Die [...] Bestätigung, dass der Konsolidierungskreis der Nachhaltigkeitsberichterstattung der gleiche wie für die Abschlüsse ist, führt nicht dazu, dass ein für Zwecke des Konzernabschlusses finanziell unwesentliches Tochterunternehmen in die Nachhaltigkeitsberichterstattung nicht einbezogen werden muss, da gemäß Artikel 21 Bilanzrichtlinie die Basis für die Finanz- und Nachhaltigkeitsberichterstattung übereinstimmt.

Konsolidierungskreis für den NHB



Bisherige Regelungen/Diskussionen: DRSC Positionspapier „Ten suggestions“, Apr. 25

Deutsches Rechnungslegungs Standards Committee e.V.
Accounting Standards Committee of Germany



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Patrick de Cambourg
Chair of the
EFRAG Sustainability Reporting Board
35 Square de Meeûs
B-1000 Bruxelles/Brussels
Belgium

CC: European Commission, DG FISMA

Ten suggestions for the revision of ESRS Set 1: initial ideas by the DRSC Sustainability Reporting Technical Committee

Dear Patrick

On behalf of the Sustainability Reporting Technical Committee, I am writing to provide a number of conceptual ideas for the simplification of European sustainability reporting obligations. The DRSC supports the policy objectives of the EU Green Deal and the Sustainable Finance Action Plan. We also welcome the ESRS revision as announced by the European Commission in its Omnibus-1-Proposal as of 26 February 2025 which aims at simplification and streamlining of reporting requirements. This provides an important opportunity to significantly reduce bureaucratic burdens for European undertakings as well as enhancing the practicality of the standards.

Having been involved in the development of the ESRS from the outset, not least through our involvement in EFRAG itself, we have always made clear that we need to effectively balance information needs by stakeholders with the ability of undertakings to deliver such information. Our ongoing outreach initiatives to preparers and users have shown that there is a number of conceptual points where ESRS could be improved going beyond the mere reduction of data points. In this regard, real change is needed. We would like to share these conceptual ideas with you in the annexed paper.

To demonstrate the transformative impact of undertakings, the reporting based on ESRS needs to show risks and opportunities as well as positive and negative impacts in a balanced manner. Currently, the ESRS are not properly balanced in this regard: Undertakings are effectively compelled to give greater weight to negative impacts and risks, i.e., to assume the worst-case scenario. In our view, the DR should also be reviewed in this regard and amended accordingly.

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Prof Dr Sven Marich

Aussagen zum Thema “Vollständig einbezogene Tochterunternehmen”

- In our view it is essential that the scope of group undertakings included in the consolidation for the purpose of sustainability reporting is identical to the one used for the purpose of financial reporting.*
- From our experience this is typically the case as material impacts caused by the undertaking over time usually also result in material financial effects for the undertaking.*

61. In the case of group reporting, the reporting undertaking usually - except for specific circumstances, such as leasing and assets that are held by the undertaking's long-term employee benefit schemes - considers as part of **own operations**: the **assets, liabilities, revenues and expenses of the parent undertaking and its subsidiaries, located in or outside the EU, as determined in accordance with the applicable accounting requirements.** Paragraphs 71 to 73 provide further provisions and exceptions for determining the reporting boundaries of own operations and upstream and downstream **value chain.** **In addition, the undertaking may exclude from the sustainability reporting boundary a subsidiary that has been excluded from the scope of the consolidated financial statements due to its non-materiality from a financial perspective, unless there are specific facts and circumstances that expose the group to impacts arising from the subsidiary in question that meet the group's materiality thresholds.**

Diskussion

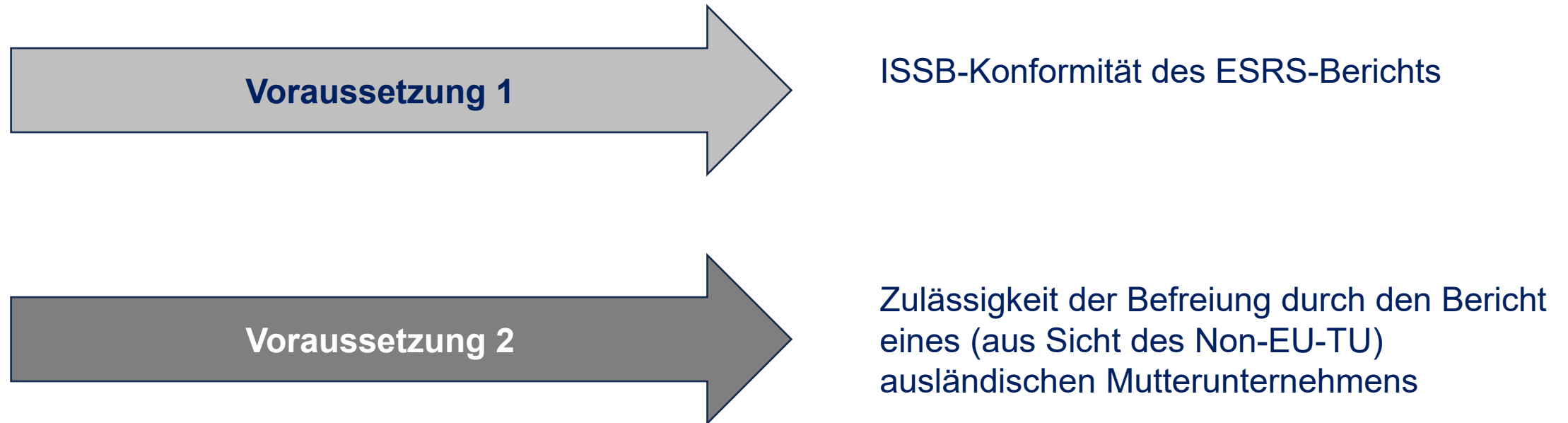
Fragen an den Gemeinsamen Fachausschuss

1. Gibt es Fragen oder Ergänzungen zu den Ausführungen des Mitarbeiterstabs?
2. Wie soll das Thema durch das DRSC behandelt werden?

Non-EU-Tochterunternehmen



Befreiung durch einen ESRS-konformen Nachhaltigkeitsbericht



DRSC-Stellungnahme zu Alignment / Interoperability

Deutsches Rechnungslegungs Standards Committee e.V.
Accounting Standards Committee of Germany

DRSC e.V. • Joachimshäuser Str. 34 • 10719 Berlin

Ref. Ares(2026)4623964 - 03/06/2026

Sustainability Reporting Technical Committee
Phone: +49 (0)30 206412-12
E-Mail: info@drsc.de
Berlin, 3 June 2026

European Commission
DG FISMA
John Berrigan and Sven Gentner
1049 Bruxelles/Brussel
Belgium

Draft delegated act on revised ESRS Set 1 – Ares(2026)4623964

Dear Mr Berrigan, dear Mr Gentner / dear Sven,

I am writing on behalf of the Deutsches Rechnungslegungs Standards Committee (DRSC) and its Sustainability Reporting Technical Committee. We would like to thank you for the opportunity to comment on the Draft Delegated Act (further referred to as DDA) for simplified European Sustainability Reporting Standards Set 1.

The DDA represents an improvement and simplification of the ESRS (the current delegated act) in many respects, for example by adapting and streamlining the structure, clarifying conceptual principles (such as fair presentation and materiality of information), reducing specific data requirements, and, in particular, incorporating significant simplifications for companies (e.g., ESRS 1.65 et seq. regarding the 'use of estimates' or ESRS 1.74 et seq. regarding 'acquisitions and disposals').

We acknowledge the EU COM's past effort in achieving far reaching interoperability with IFRS as a global standard for sustainability reporting. As a next step the acceptance of ESRS internationally is crucial as many ESRS preparers operate internationally and – in addition to ESRS – will have to apply IFRS in the jurisdiction where their subsidiaries operate. The objective should be that ESRS are seamlessly operable in those jurisdictions that are using IFRS. Therefore, both, the EU COM and the ISSB should work towards ultimately securing acceptance of ESRS. Acceptance of ESRS will help to ultimately secure the acceptance of the group

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Register of Associations: District Court Berlin-Charlottenburg, VR 18526 Nr. President: Georg Lentfermann Vice President: Prof Dr-Sven Morich

- We acknowledge the EU COM's past effort in achieving far reaching **interoperability with IFRS** as a global standard for sustainability reporting.
- As a **next step the acceptance of ESRS internationally is crucial** as many ESRS preparers operate internationally and – in addition to ESRS – will have to apply IFRS in the jurisdiction where their subsidiaries operate.
- The **objective should be that ESRS are seamlessly operable in those jurisdictions that are using IFRS**. Therefore, both, the EU COM and the ISSB should work towards ultimately securing acceptance of ESRS.
- Acceptance of ESRS will help to **ultimately secure the acceptance of the group exemption** for international subsidiaries whose parent undertakings prepare ESRS sustainability reports at group level.

Non-EU-Tochterunternehmen



ISSB: Jurisdiktionen, die als „ISSB-Adopter“ gelten (www.ifrs.org)




Jurisdiktionen, die zukünftig „ISSB-Adopter“ gelten könnten
(„still in development, or whose regulatory status is in progress“)



Non-EU-Tochterunternehmen: Beispiel Australien



Beispiel Australien: Faktische Übernahme der ISSB Standards



Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024

No. 87, 2024

An Act to amend the law and for related purposes

Australian Sustainability Reporting Standard
[voluntary]

AASB S1
September 2024

Compiled Australian Sustainability Reporting Standard

AASB S2

General Requirements for Disclosure of Sustainability-related Financial Information



Australian Government
Australian Accounting Standards Board

Climate-related Disclosures

This compiled Standard applies to annual periods beginning on or after 1 January 2027. Earlier application is permitted for annual periods beginning on or after 1 January 2025 but before 1 January 2027. It incorporates relevant amendments made up to and including 15 December 2025.

Prepared on 18 December 2025 by the staff of the Australian Accounting Standards Board.

Compilation date: 31 December 2026

Schedule 4—Sustainability reporting

Part 1—Sustainability reporting

Australian Securities and Investments Commission Act 2001

Corporations Act 2001

Part 2—Audit

Corporations Act 2001

Part 3—Sustainability and auditing standards

Australian Securities and Investments Commission Act 2001

Corporations Act 2001

Part 4—Application and transitional provisions

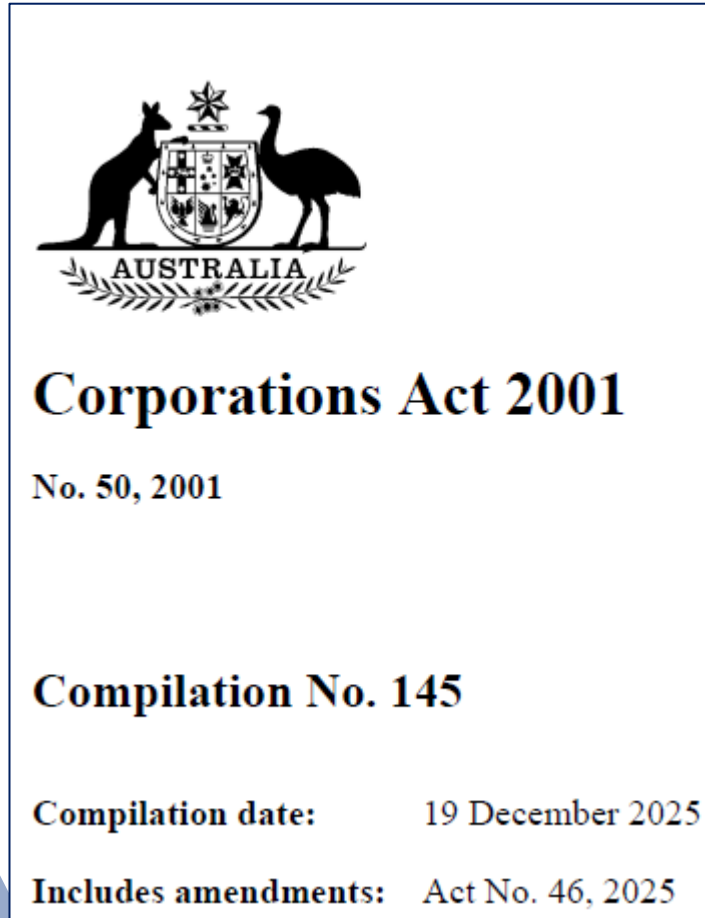
Corporations Act 2001

EXPLANATORY STATEMENT

Main Features of AASB S2

The AASB issued Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures in September 2024 as the Australian equivalent of IFRS S2. It also incorporates those general principles of IFRS S1 needed to make AASB S2 function as intended. AASB S2 supports the Australian Government's decision to require large businesses and financial institutions to prepare climate-related financial disclosures.

Beispiel Australien: Faktische Übernahme der ISSB Standards

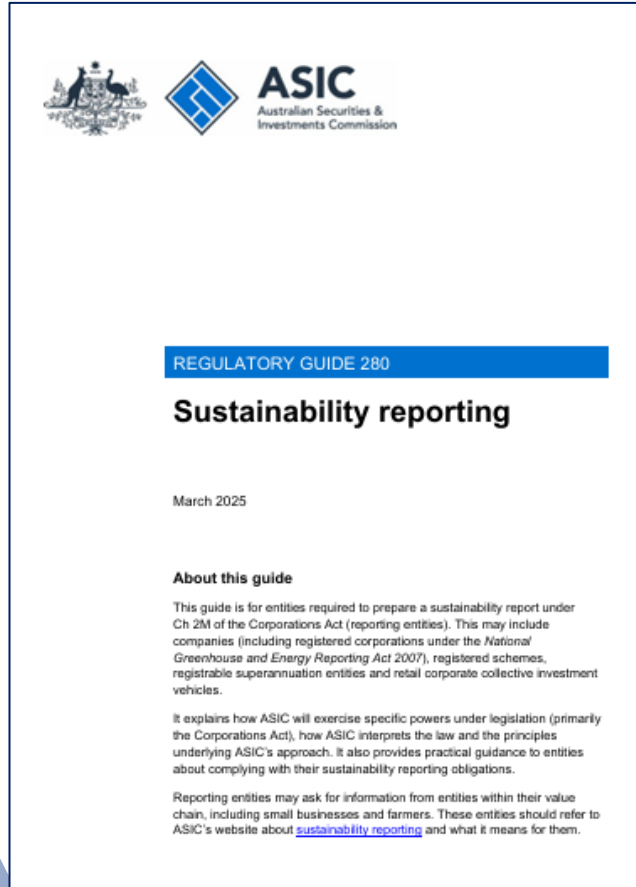


292A Who has to prepare annual sustainability reports

- (1) Subject to subsection (2), an entity must prepare a sustainability report for a financial year if:
 - (a) the entity must prepare a financial report for the financial year under this Chapter; and
 - (b) subsection (3), (5) or (6) of this section applies to the entity for the financial year.

Note: For financial years commencing before 1 July 2027, only certain entities are required to prepare a sustainability report: see Part 10.77.
- (2) Despite subsection (1), if:
 - (a) the accounting standards require an entity (the *parent*) to prepare financial statements in relation to a consolidated entity for the financial year; and
 - (b) the parent elects to prepare a sustainability report for the consolidated entity for the financial year;then:
 - (c) the parent is the only entity in the consolidated entity that must prepare a sustainability report for the financial year; and
 - (d) the sustainability report must be prepared as if the consolidated entity is a single entity.

Beispiel Australien: Ausschluss der Befreiung durch ausländisches Mutterunternehmen



- RG 280.45 For the purposes of Ch 2M and s292A(2), the accounting standards only require a parent entity to prepare financial statements for the consolidated entity for the financial year if it must prepare an annual financial report under s292 and s295(1): see also s295(2)(b). Accordingly, the parent entity must be a Ch 2M entity that is required to prepare consolidated financial statements to have the option of preparing a consolidated sustainability report under s292A(2).
- RG 280.46 For example, a foreign parent entity does not have the option of preparing a consolidated sustainability report under s292A(2) on behalf of the consolidated entity for a financial year. Australian subsidiaries of the foreign parent that are reporting entities must still prepare an individual sustainability report under s292A. This is because the foreign parent is not a Ch 2M entity and is not required under the accounting standards to prepare financial statements for the consolidated entity for the financial year for the purposes of Ch 2M.

Fragen an den Gemeinsamen Fachausschuss

1. Gibt es Fragen oder Ergänzungen zu den Ausführungen des Mitarbeiterstabs?
2. Wie soll das Thema durch das DRSC behandelt werden?

Bilanz-RL

Artikel 29a Abs. 7a

- Abweichend von Absatz 1 stellen die Mitgliedstaaten sicher, dass Mutterunternehmen, bei denen es sich um Beteiligungsgesellschaften mit Tochterunternehmen handelt, deren Geschäftsmodelle und Tätigkeiten voneinander unabhängig sind, beschließen können, die in Absatz 1 genannten Informationen nicht in ihren konsolidierten Lagebericht aufzunehmen.

Artikel 2 (Nr. 15): Im Sinne dieser Richtlinie bezeichnet der Ausdruck

- „Beteiligungsgesellschaft“ Unternehmen, deren einziger Zweck darin besteht, Beteiligungen an anderen Unternehmen zu erwerben sowie die Verwaltung und Verwertung dieser Beteiligungen wahrzunehmen, ohne dass sie unmittelbar oder mittelbar in die Verwaltung dieser Unternehmen eingreifen, unbeschadet der Rechte, die ihnen in ihrer Eigenschaft als Aktionäre oder Gesellschafter zustehen.

Umsetzungsfragen: Beteiligungsgesellschaften



Stand Umsetzungsgesetz

§ 315b Abs. 1 HGB-E (Änd.antrag der Fraktionen der CDU/CSU und SPD vom 30.03.26)

- Abweichend von Satz 1 kann eine Beteiligungsgesellschaft im Sinne von Artikel 2 Nummer 15 der Richtlinie 2013/34/EU in der Fassung vom [xxx 2026] mit Tochterunternehmen, deren Geschäftsmodelle und Geschäftstätigkeiten voneinander unabhängig sind, beschließen, ihren Konzernlagebericht nicht um einen Konzernnachhaltigkeitsbericht zu erweitern.

Vielfach anzutreffender Praxisfall: Mutterunternehmen agiert faktisch als Finanzholding,

- beeinflusst operative und strategische Entscheidungen des Tochterunternehmens nicht (Vorstandsmitglieder des Mutterunternehmens sind Mitglied des freiwillig konstituierten Aufsichtsrates eines Teilkonzerns)
- erbringt in eingeschränktem Umfang Verwaltungsdienstleistungen für Tochtergesellschaften
- erlässt bestimmte Mindestvorgaben auf Gesamtkonzernebene (i.d.R. Vorgaben zu WPs oder zur IT-Sicherheit über alle Verwaltungsfunktionen)
- bestimmt, in welchen Ländern z.B. keine geschäftlichen Aktivitäten erlaubt sind

Definition in B-RL ausreichend für eine sichere Einstufung des Mutterunternehmens?

Diskussion

Fragen an den Gemeinsamen Fachausschuss

1. Gibt es Fragen oder Ergänzungen zu den Ausführungen des Mitarbeiterstabs?
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