

Entwurf der EU-KOM für einen Delegierten Rechtsakt zu den **Simplified ESRS**

Öffentliche Informationsveranstaltung des DRSC

12. Mai 2026

1. **Willkommen** – Georg Lanfermann, DRSC-Präsident
2. **Überblick über die EU-KOM-Konsultation** – Sven Dietrich, EU-Kommission
3. **Anmerkungen des DRSC-Staff** – Kati Beiersdorf, Thomas Schmotz, Marco Liepe
4. **Fragen der Teilnehmer**
5. **Zusammenfassung und nächste Schritte** – Georg Lanfermann



2

Überblick über die EU-KOM-Konsultation



3

Anmerkungen des DRSC-Staff

ESRS – Übergreifende Standards



Überblick bisheriger Kritikpunkte und Auswahl für die heutige Informationsveranstaltung

Standard	Kritische Aspekte
(1) Anforderungen, die über ESRS Set 1 hinausgehen	
ESRS 1/ESRS 2/ ESRS E1	- 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 Entscheidungsnützlichkeitskriterium (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



Auswahl weiterer Aspekte für die heutige Informationsveranstaltung

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)

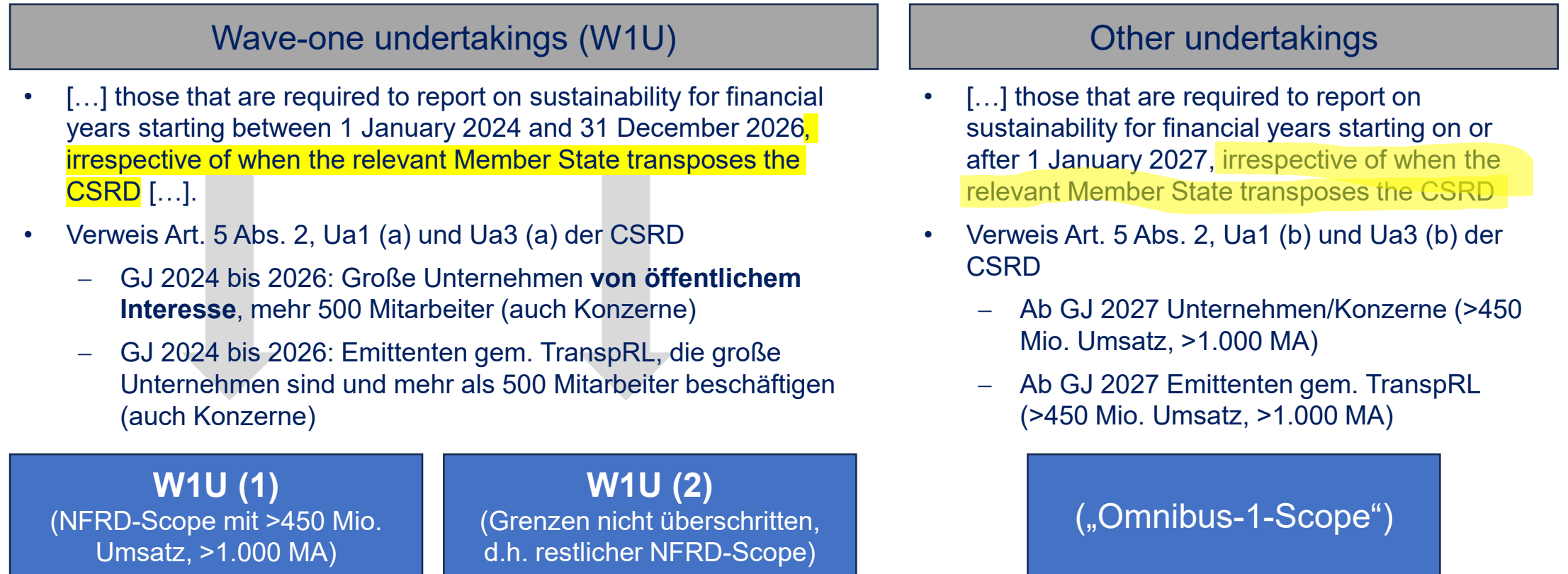
The following paragraphs support the determination of the level at which the **materiality** assessment takes place. The level of aggregation or disaggregation adopted for reporting purposes is determined separately from the level at which the materiality assessment takes place and in accordance with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



- 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



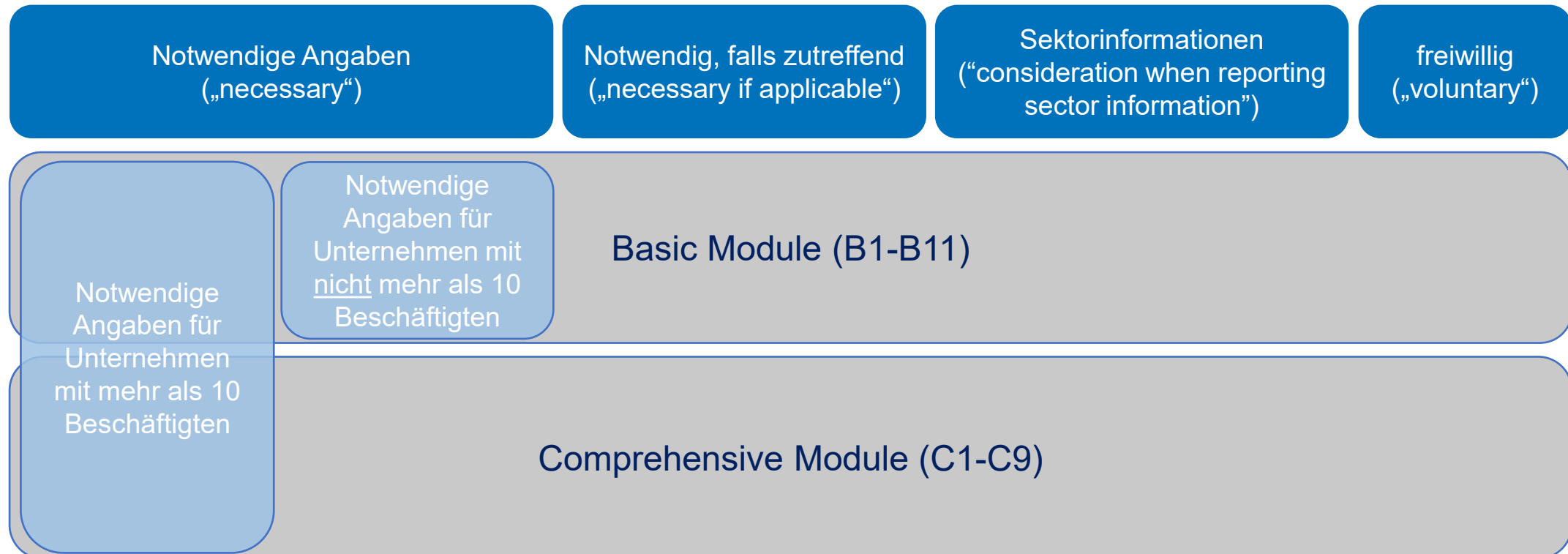
Phase-ins für other undertakings, ESRS 1.123 und .124 sowie .127 (DDA)

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 <i>impacts, risks</i> and <i>opportunities</i> 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“

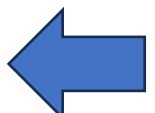
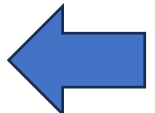
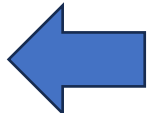
Asset management activities: The proposed text includes new provisions to avoid the risk that undertakings that carry out asset management activities are required to report information that is not relevant about the investments that they manage.

ESRS – Umweltstandards



Überblick und Auswahl für die heutige Informationsveranstaltung

Standards	Kritische Aspekte
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
ESRS E2	Secondary Microplastics
ESRS E2	Emission of pollutants: Alignment mit EU-Rechtstexten, “external treatment plants” → Präjudiz für DMA, Sektorspezifische disclosures, Erweiterte Anforderung, zusätzliches Phase-in
ESRS E4	Policies → Präjudiz für DMA
ESRS E5	Resource inflows → Erweiterungen um sensible Information



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)**

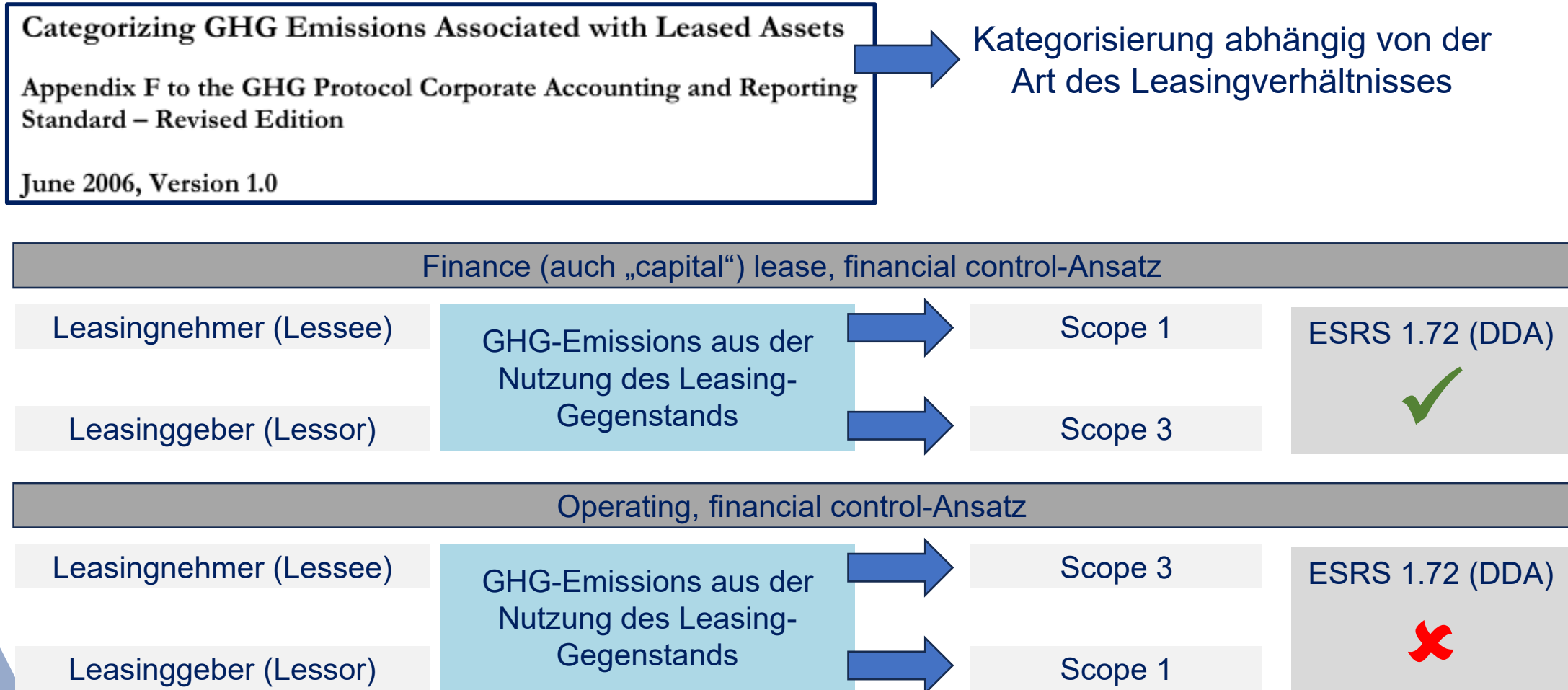
When preparing the information for reporting **GHG emissions**, the undertaking shall:

- (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);

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



Interaktion ESRS und GHGP bzgl. *Leased assets*

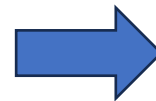


ESRS 2/ESRS E1: Anticipated financial effects

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.

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.

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: 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**:

(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

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: Länderspezifische Angaben

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

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.

EFRAG

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

EU-Kommission

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: 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>



4

Fragen der Teilnehmer



5

Zusammenfassung und nächste Schritte

Vielen Dank für Ihre Aufmerksamkeit.

DRSC-News
auf LinkedIn



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