

Gemeinsame Sitzung von AFRAC und DRSC e.V.

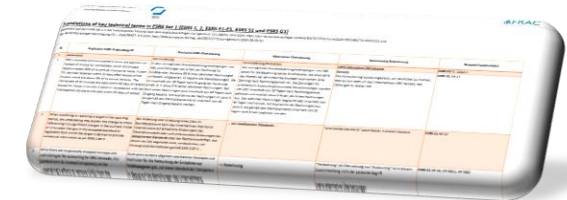
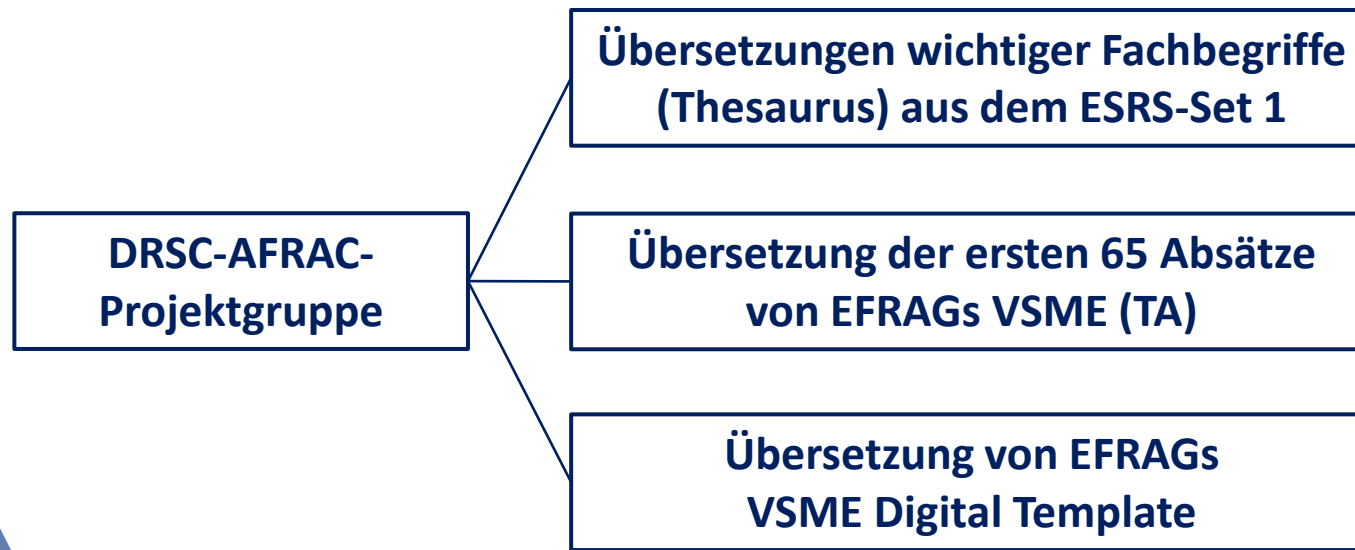
Sitzung:	AFRAC und DRSC / 16.09.2026 / 17:30 – 18:00 Uhr
TOP:	03 – ESRS-Übersetzung / EFRAG-Initiative zu Education
Thema:	
Unterlage:	AD_03_ESRS_Präs

Stand der Übersetzungen (ESRS und VS)

Bisherige Ergebnisse der DRSC-AFRAC-Projektgruppe

Ziel der gemeinsamen Übersetzungstätigkeiten:

- Einheitliche und verständliche Begriffsverwendung in der Nachhaltigkeitsberichterstattung im deutschsprachigen Raum
- Praxisnahe Unterstützung für Unternehmen, die auf deutschsprachige Fassungen der ESRS oder VS angewiesen sind



Stand der Übersetzungen (ESRS und VS)

Weitere Aktivitäten der DRSC-AFRAC-Projektgruppe (1/2)



VSME Ecosystem



Translations Voluntary Standard Guidance

Following the Delegated Act on Voluntary Standard and [European Commission consultation](#), EFRAG is working on the revision and update of the Guidance of the VS (former Annex II of the EC Recommendation). The Guidance will need to be translated in EU languages to support the implementation of the VS.

In this context, EFRAG is seeking support from **National Standard Setters**, mirroring the exercise that was done already for the translation of the VSME Digital Template.

The translation will be published in different batches, depending on the availability of the National Standard Setter.

- **First batch of translations** to be completed by the **end of October**, for publication in **November**
- **Second batch of translations** to be completed by the **end of November**, for publication in **December**

Log of Changes – VS Guidance

Paragraph of Annex II VSME Recommendation	Introduction Revised guidance text ANNEX II	Change and rationale
Providing practical guidance on the application of the voluntary sustainability reporting standard for small and medium-sized undertakings contained in Annex I of this Recommendation	providing practical guidance on the application of the sustainability reporting standard for small and medium-sized undertakings contained in Annex I of this Recommendation	Amended Text adapted to reflect changes in the VS DA.
This Annex provides practical guidance on the application of the voluntary sustainability reporting standard for small and medium-sized undertakings.	This Annex provides practical guidance on the application of the sustainability reporting standard for small and medium-sized undertakings contained in Annex I of this Recommendation.	Amended Text adapted to reflect changes in the VS DA.
This Annex provides guidance which clarifies the application of certain sustainability disclosure requirements contained in the voluntary sustainability reporting standard for small and medium-sized undertakings. Undertakings and other stakeholders may also wish to consult the implementation guidance on ESRS published by EFRAG.	This Annex provides guidance which clarifies the application of certain sustainability disclosure requirements contained in the voluntary sustainability reporting standard for small and medium-sized undertakings (ESRS). Undertakings and other stakeholders may also wish to consult the implementation guidance on ESRS published by EFRAG.	Amended Text adapted to reflect changes in the VS DA.
Through the provision of the guidance contained in this Annex, the Commission intends to facilitate the application of the disclosure requirements by small and medium-sized undertakings in a cost-effective way and to ensure the usability and comparability of the reported sustainability information. By providing greater clarity and certainty to companies, this guidance will contribute to the Commission's objective of simplifying sustainability reporting requirements and reducing administrative burdens on undertakings associated with sustainability reporting.	Through the provision of the guidance contained in this Annex, the Commission intends to facilitate the application of the disclosure requirements by small and medium-sized undertakings in a cost-effective way and to ensure the usability and comparability of the reported sustainability information. By providing greater clarity and certainty to companies, this guidance will contribute to the Commission's objective of simplifying sustainability reporting requirements and reducing administrative burdens on undertakings associated with sustainability reporting.	Amended Text adapted to reflect changes in the VS DA.
The guidance contained in this Annex does not extend or add to in any way the provisions laid down in the Commission Recommendation nor in the voluntary sustainability reporting standard for small and medium-sized undertakings in Annex I of that Recommendation. This Annex is merely intended to assist undertakings in the practical implementation of the relevant disclosure requirements.	The guidance contained in this Annex does not extend or add to in any way the provisions laid down in the Commission Recommendation (Delegated Regulation (EU) 2023/1705) nor in the standard for voluntary sustainability reporting standard for small and medium-sized undertakings in Annex I of that Recommendation.	Amended Text adapted to reflect changes in the VS DA.

VSME Ecosystem



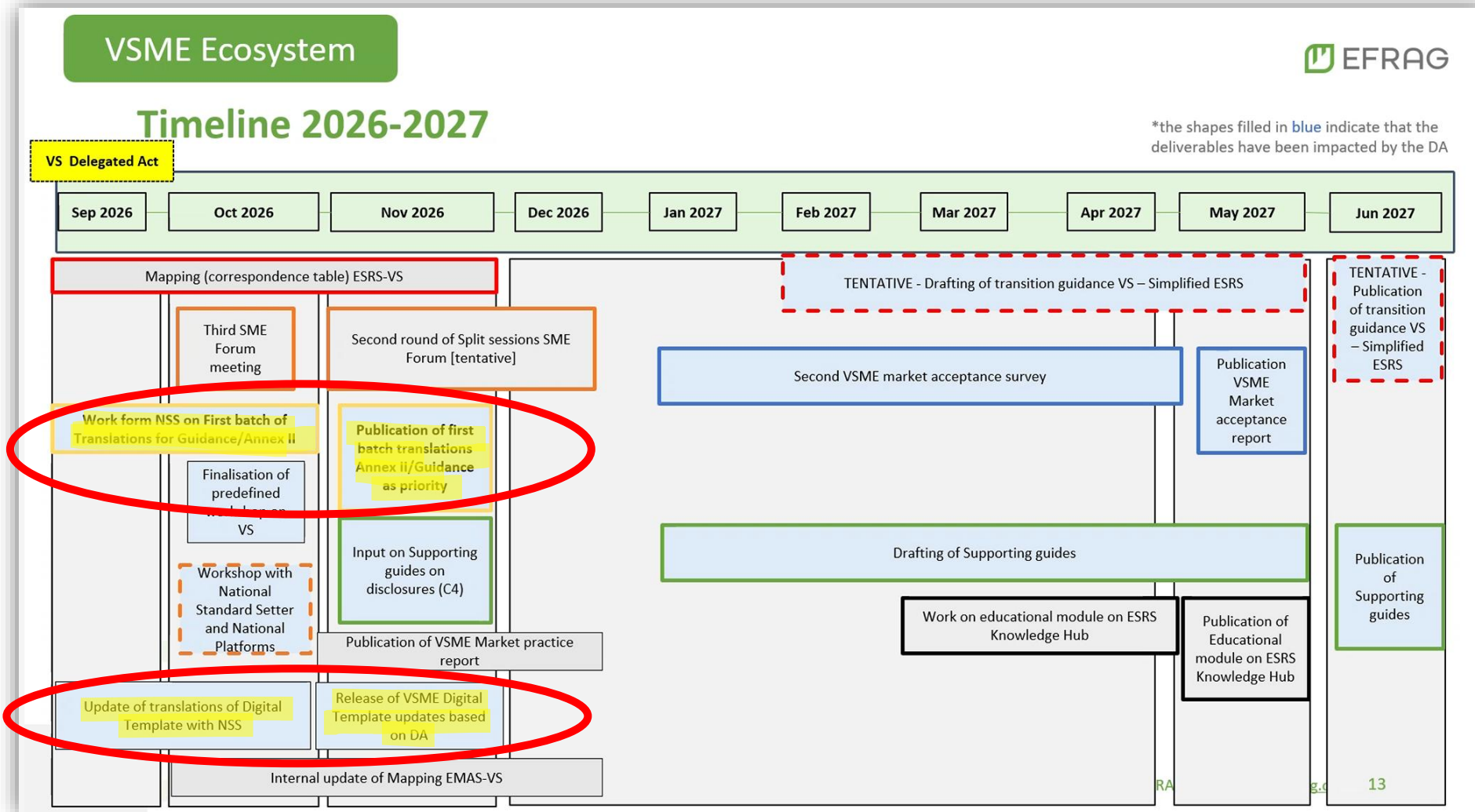
Timeline First batch of translations

Phase	July	Aug	Sept	Oct	Nov	Dec
Kick off meeting	30 July					
NSS Work on first batch of translation				16 October: Delivery of translated guidance		
EFRAG Secretariat work on internal check for formatting				19 October - 30 October		
Publication of first batch of translated guidance					1st week of November	

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Stand der Übersetzungen (ESRS und VS)

Weitere Aktivitäten der DRSC-AFRAC-Projektgruppe (2/2)



Weitere mögliche Betätigungsfelder



Handreichung und Educational Material

- **Deutschsprachige Handreichung zu den übersetzten EFRAG Materialien** der DRSC-AFRAC-Projektgruppe
 - Separate Veröffentlichung in Form einer Broschüre („Leaflet“) in Abstimmung mit EFRAG
 - VS Practical Guidance, Digital Template z.B. Supporting Guides
- **Deutschsprachiges „Educational Material“?!
 - Diskussion**
- ...