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FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	03. Sitzung FA NB / 02.03.2022 / 17:45 – 18:30 Uhr
TOP:	04 – EFRAG Batch 2: Weitere Arbeitspapiere
Thema:	Arbeitspapiere ESRS SEC 1
Unterlage:	03_04e_FA-NB_EFRAG-Batch2_Basis 2

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ESRS SEC 1



- **Zielsetzung und Interaktion mit anderen ESRS**
- **Sektorklassifizierung**
- **(Appendix A Definitionen)**
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- **Appendix C Nachhaltigkeitsaspekte**

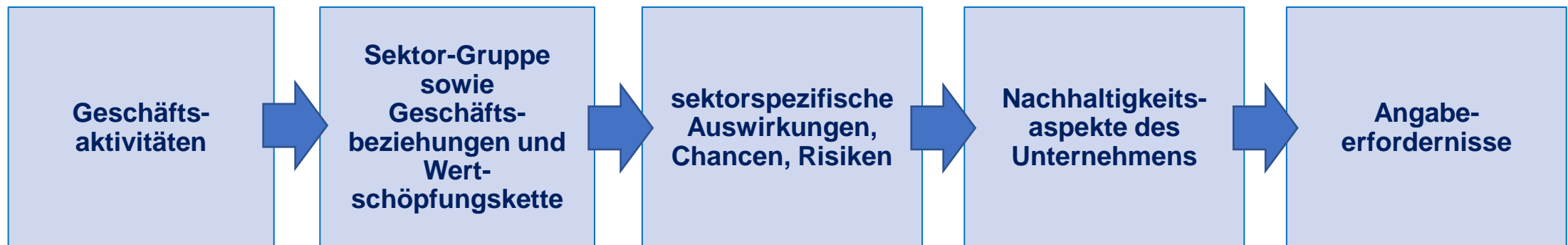
Anwendung durch Unternehmen

- Identifikation der relevanten Sektoren des Unternehmens sowie sektorspezifischer Nachhaltigkeitsaspekte gem. **ESRS SEC 1**
- Identifikation relevanter sektorspezifischer Angabeanforderungen gem. **ESRS SEC 2 bis SEC 41**

Interaktion mit anderen ESRS

- ESRS 1 (*General provisions*) bzgl. Information über Geschäftsaktivitäten
- ESRS 4 (*Sustainability impacts, risks and opportunities*) bzgl. Information über sektorspezifische Auswirkungen, Chancen, Risiken

Ableitung von Angabeanforderungen



Sektorklassifizierung



Grundlagen: NACE-Klassifizierung und zusätzliche Aktivitäten gem. EU-Tax-VO

Klassifizierung (verschiedener) Geschäftsaktivitäten: 14 Sektor-Gruppen und 40 Sektoren

[draft] ESRS sector group	[draft] ESRS sector	Code	[draft] ESRS sector group	[draft] ESRS sector	Code
Agriculture	Agriculture & Farming	AAF	Manufacturing	Food & Beverages	MFB
	Forestry	AFO		Machinery & Equipment	MME
Construction	Construction & Engineering	CCE		Medical Equipment & Services	MMS
Energy	Energy Production & Utilities	EEU		Metal Processing	MMP
	Water & Waste Services	EWV		Oil & Gas - Midstream & Downstream	MOM
Entertainment	Casinos & Gaming	ECG		Pulp, Paper & Wood products	MPW
	Leisure Facilities	ELF		Textiles, Apparels, Footwear & Accessories	MTA
Financial Institutions	Capital Markets	FCM		Tobacco	MTO
	Banking	FBM		Toys, Sporting Goods & Musical instruments	MTM
	Insurance	FIN		Mining	Coal Operations
Health Care & Services	Health Care	HHC		Mining	MMI
Hospitality	Food & Beverage Services	HFS	Oil & Gas - Upstream & Services	MOU	
	Hotels & Lodging	HHL	Real Estate	Real Estate & Services	RRS
Manufacturing	Aerospace & Defence	MAD	Services	Advertising & Marketing	SAM
	Automobiles & Other Transport Vehicles	MAO	Education	SED	
	Biotechnology & Pharmaceuticals	MBP	Professional & Commercial Services	SPC	
	Building Products & Furnishings	MBF	Technology	Media & Communication	TMC
	Chemicals & Biofuels	MCB	Software & IT Services	TSI	
	Construction Materials	MCM	Transportation	Transportation	TTR
	Electronics	MEL	Wholesale & Retail	Wholesale & Retail trade	WWR

Appendix B: Sektorklassifizierung



Aufbau der Sektor-Beschreibung

ESRS Sector group

Beschreibung der Sektor-Gruppe

ESRS Sector (Code)

Beschreibung des Sektors 1

sog. „Sektorprofil“ mit Angaben zu Produktion / Services, Wertschöpfungs- und Lieferketten, Geschäftsbeziehungen, Kundengruppen und Vertriebskanälen

Zugehörige NACE-Codes (nicht abschließend)

ESRS Sector (Code)...

Agriculture sector group

The Agriculture sector group includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats.

Agriculture & Farming sector (Code: AAF)

The Agriculture & Farming sector includes the production of crop products and production of animal products, covering also the forms of organic agriculture, the growing of genetically modified crops and the raising of genetically modified animals. The sector includes growing of crops in open fields as well in greenhouses. It also includes service activities incidental to agriculture, as well as hunting, trapping and related activities. The sector also includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with

Included are these activities in accordance to the following NACE code classification:

A.01.11 Growing of cereals (except rice), leguminous crops and oil seeds

A.01.12 Growing of rice

A.01.13 Growing of vegetables and melons, roots and tubers

A.01.14 Growing of sugar cane

A.01.16 Growing of fibre crops

A.01.19 Growing of other non-perennial crops

A.01.21 Growing of grapes

Appendix C: Nachhaltigkeitsaspekte



nicht abschließende Aufzählung sektorspezifischer Nachhaltigkeitsaspekte (1/2)

Bsp. 1

Construction sector group

Construction & Engineering sector

- Energieverbrauch und –mix
- THG-Emissionen, Scope 1 & 2
- Finanzielle Exposition ggü. physischen und Transitionsrisiken/-Chancen
- Wasserbezogene Leistungsbewertung
- Ressourcenzufluss
- Abfall und Emissionen
- Luftverschmutzung
- Wasserverschmutzung
- Auswirkungsmetriken
- Arbeitsbedingungen
- Sicherheit des Personals
- Innovation
- Management und Qualität der Beziehungen zu Geschäftspartnern
- Nachhaltigkeits-Governance und Organisation

Bsp. 2

Agriculture sector group

Forestry sector

- Finanzielle Exposition ggü. physischen und Transitionsrisiken/Chancen
- Bodenverschmutzung
- Rechte indigener Menschen

Appendix C: Nachhaltigkeitsaspekte



nicht abschließende Aufzählung sektorspezifischer Nachhaltigkeitsaspekte (2/2)

Bsp. 2

Agriculture sector group

Forestry sector

Forestry sector

Financial exposure to physical and transition risks, opportunities

Global climate change may create long-term business uncertainty for some forestry management undertakings. Variations in precipitation patterns and temperatures, more frequent extreme weather events and forest fires, and an increased prevalence of tree diseases and pests could adversely impact timberlands through increased mortality or diminished productivity. Conversely, climate change could also facilitate forest productivity through increased atmospheric carbon dioxide, a longer growing season, moderating temperatures in high latitudes, greater precipitation, and expanded geographic ranges for some species, positively impacting forest productivity. In light of such variability, undertakings could benefit from identifying and understanding potential long-term impacts of climate change on the productivity of forestlands, and adjusting forestry management strategies to optimize the productivity of their forestland assets.

Pollution of soil

Along with their timber output, forests provide valuable ecosystem services including carbon sequestration, wildlife habitat, water purification and storage, soil formation, and recreational opportunities. Meanwhile, in many regions, regulations related to water quality and endangered species protection, as well as harvesting rights that are contingent upon environmental preservation, can create operational risks for undertakings. As such, protecting or enhancing ecosystem services within managed forestlands could mitigate reputational, demand, and operational risks related to the potential adverse environmental impacts of forestry. Undertakings increasingly utilise third-party certification to demonstrate sustainable forestry management practices that serve to enhance the value and productivity of their forest assets, as well as to meet rising customer demand for sustainably produced forest products.

Particular rights of indigenous peoples

Forests contribute directly to the livelihoods of millions of people worldwide. Effective relations and engagement with local communities and indigenous populations can be important to forestry undertakings. Communities may be affected by forestry management operations because of environmental degradation or competition for natural resources such as land and water. Conflict with communities, including or indigenous populations, could affect a undertaking's ability to operate in some regions, result in regulatory action, and could cause brand impacts. Conversely, undertakings can provide benefits to community stakeholders through employment opportunities, revenue sharing, and increased commerce. Undertakings can adopt various community engagement strategies to manage the risks and opportunities associated with community rights and interests, such as maintaining positive relations with local stakeholders and accommodating communities' needs.