

Vergleichsversion ESRS G1 (Business conduct)

Hinweis

Die durch die [Richtlinie \(EU\) 2022/2464](#) (Corporate Sustainability Reporting Directive, CSRD) geänderte [Richtlinie 2013/34/EU](#) (Bilanzrichtlinie, BilanzRI) verpflichtet bestimmte EU-Unternehmen und EU-Tochterunternehmen oder EU-Niederlassungen von Drittstaatenunternehmen, die EU-Standards zur Nachhaltigkeitsberichterstattung (European Sustainability Reporting Standards, ESRS) anzuwenden. Die ESRS werden als delegierte Rechtsakte durch die Europäische Kommission erlassen (Artikel 29b, 29c und 40b BilanzRI). Mit der fachlichen Ausarbeitung der ESRS ist die European Financial Reporting Advisory Group (EFRAG) beauftragt worden, welche im November 2022 den ersten Satz der [ESRS-Entwürfe](#) (Set 1) als fachliche Stellungnahme gem. Artikel 49 Abs. 3b BilanzRI an die Europäische Kommission übermittelt hat. Die Europäische Kommission hat am 9. Juni 2023 eine einmonatige [Konsultation](#) zum Set 1 begonnen. Die Konsultation umfasst einen Entwurf für einen delegierten Rechtsakt, welcher aus einer Delegierten Verordnung mit zwei Anhängen besteht. Anhang I enthält 12 ESRS-Entwürfe, die sich von den von EFRAG ausgearbeiteten ESRS-Entwürfen unterscheiden.

Die Geschäftsstelle des DRSC stellt in mehreren Paketen Vergleichsdokumente zwischen den ESRS-Entwürfen der EFRAG und den ESRS-Konsultationsentwürfen der Europäischen Kommission zur Verfügung. Dieses Vergleichsdokument wurde von der Geschäftsstelle des DRSC erstellt. Es dient der Unterstützung bei der Erfassung und Beurteilung der von der Europäischen Kommission vorgenommenen Änderungen. Es erhebt keinen Anspruch auf Vollständigkeit oder Richtigkeit, insbesondere wurde auf den Vergleich von Grafiken und Tabellen verzichtet. Im Zuge der Erstellung der Vergleichsversion wurden formale Aspekte überarbeitet, um die Aussagekraft der angezeigten Änderungen zu erhöhen. Dieses Dokument ersetzt keine eigene umfassende Durchsicht des Lesers.

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Objective

1. The objective of this Standard is to specify disclosure requirements which will enable users of the undertaking's sustainability statements to understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct.
2. ~~In general, the actions of an undertaking cover a wide range of behaviours that support transparent and sustainable business practices to the benefit of all stakeholders.~~ This Standard focusses on the following practices specified by the Corporate Sustainability Reporting Directive (CSRD), indicated matters, collectively referred to in this Standard as 'business conduct or business conduct matters':
 - ~~a) business ethics and corporate culture;~~
 - ~~b) management of relationships with suppliers;~~
 - ~~c) avoiding, including anti-corruption and anti-bribery;~~
 - ~~d) engagement by the undertaking to exert its political influence including lobbying;~~
 - ~~e) the protection of ~~whistle-blowers;~~~~
 - ~~f) whistleblowers, and animal welfare; ~~and~~~~
 - ~~g) b) the management of relationships with suppliers, including payment practices, ~~specifically~~ especially with regard to late payment to small and medium ~~enterprises (SMEs).~~ sized undertakings.~~
 - ~~c) activities and commitments of the undertaking related to exerting its political influence, including its lobbying activities~~

Interaction with other ESRS

3. The content of this Standard on general disclosures as well as impact, risk and opportunity management and metrics and targets shall be read in conjunction respectively with ESRS 1 General principles and ESRS 2 General requirements.

Disclosure Requirements

ESRS 2 General disclosures

4. The requirements of this section should be read in conjunction with and reported alongside the disclosures required by ESRS 2 on Governance (GOV), Strategy (SBM) and Management of impacts, risks and opportunities (IRO).

Governance

Disclosure Requirement related to ESRS 2 GOV-1 – The role of the administrative, management and supervisory ~~and management~~ bodies

5. When disclosing ~~on leadership on business conduct~~ information about the role of the administrative, management and supervisory bodies, the undertaking shall cover the following aspects:
 - a) the role of the administrative, management and supervisory bodies related to business conduct; and
 - b) the expertise of the administrative, management and supervisory bodies on business conduct matters.

Impact, risk and opportunity management

Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

6. ~~The~~When describing the process to identify material impacts, risks and opportunities in relation to business conduct matters, the undertaking shall ~~included~~disclose all relevant criteria used in the ~~assessment~~process, including location, ~~activities~~activity, sector and ~~transactions~~the structure of the transaction.

Impact, risk and opportunity management

Disclosure Requirement G1-1– ~~Corporate culture and business~~Business conduct policies and corporate culture

7. The undertaking shall disclose its ~~initiatives to establish, develop and promote a corporate culture as well as its~~ policies with respect to business conduct matters and how it fosters its corporate culture.
8. The objective of this Disclosure Requirement is to ~~provide~~enable an understanding of ~~how the administrative extent to which the undertaking has policies that address the identification, assessment, management and supervisory bodies are involved in forming, monitoring, promoting and assessing the corporate culture. It shall also provide an understanding/or remediation of the undertaking's ability (i) to mitigate any negative its material impacts, risks and maximise positive impacts/opportunities related to business conduct, and (ii) matters. It also aims to provide an understanding of the undertaking's approach to monitor and manage the related risks~~corporate culture.
9. The disclosures required under paragraph 7 shall ~~cover the strategy to foster the~~include how the undertaking establishes, develops, promotes and evaluates its corporate culture ~~of the undertaking, how this strategy is implemented and how the outcome is evaluated~~.
10. The disclosures in paragraph 7 shall cover the following aspects related to the undertaking's policies on business conduct matters:
 - a) a description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar ~~documents~~internal rules; and whether it accommodates reporting from internal and/or external stakeholders;
 - b) where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, it shall state this and whether it has plans to implement them and the timetable for implementation;
 - c) how the undertaking's safeguards for reporting irregularities~~undertaking protects whistleblowers, including whistleblowing protection;~~
 - e)i. details on the establishment of internal whistleblower reporting channels, including: whether the undertaking provides for information and training to its own workers and information about the designation and training of staff receiving reports; and
 - i. protection of those of its own workforce who refuse to act unethically even if such refusal may result in loss of business; and
 - ii. measures to protect against non-retaliation against its own workers who have been granted whistleblower status are whistleblowers in accordance with the applicable law and own workers who report any non-ethical behaviour incidents~~transposing Directive (EU)2019/1937;~~
 - d) where the undertaking has no policies on the protection of whistle-blowers, it shall state this and whether it has plans to implement them and the timetable for implementation;
 - e) beyond the procedures to follow-up on reports by whistleblowers in accordance with the applicable law transposing Directive (EU)2019/1937, whether the undertaking is committed~~has procedures~~ to investigate business conduct ~~(incidents, including incidents of corruption or and bribery) incidents,~~ promptly, independently and objectively;
 - f) where applicable, whether the undertaking has in place policies with respect to animal welfare; and
 - g) the undertaking's ~~strategy~~policy for training within the organisation on business conduct, including target audience, frequency and depth of coverage as well as the ~~identification or definition of the~~ functions within the undertaking that are most at risk in respect of corruption ~~and~~ bribery.
11. Undertakings that are subject to legal requirements under national law transposing Directive (EU)2019/1937, or to equivalent legal requirements with regard to the protection of whistle-blowers, may comply with the disclosure specified in paragraph 10 (d) by stating that they are subject to those legal requirements.

Disclosure Requirement G1-2 – Management of relationships with suppliers

- ~~11.12.~~ The undertaking shall provide information about the management of its relationships with its suppliers and its impacts on its supply chain.
- ~~12.13.~~ The objective of this Disclosure Requirement is to provide an understanding of the undertaking's management of its procurement process including fair behaviour with suppliers.
- ~~13.14.~~ The undertaking shall provide a description of its ~~policies/practices~~ policy to prevent late payments ~~to SMEs,~~ specifically ~~when providing information of its relationship to SMEs.~~
- ~~14.15.~~ The disclosure required under paragraph ~~14.12~~ shall include the following information:
- a) the undertaking's ~~strategy with respect~~ approach to its relationships with its suppliers, ~~in the context taking account of the risks of to the undertaking related to its~~ supply chain ~~specifically~~ and of impacts on sustainability ~~generally matters;~~
 - b) whether and how it takes into account social and environmental criteria for the selection of its ~~supply-side contractual partners; and suppliers.~~
 - c) ~~description of the undertaking's practices implemented to support vulnerable suppliers and improve their social and environmental performance.~~

Disclosure Requirement G1-3 – ~~Prevention and detection of~~ Procedures to address corruption ~~or~~ and bribery

~~15.16.~~ The undertaking shall provide information about its system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery including the related training.

~~16.17.~~ The objective of this Disclosure Requirement is to provide transparency on the key procedures of the undertaking to prevent, detect, and address allegations about corruption ~~/ and~~ bribery. This includes the training provided to own workers and/or information provided internally or to suppliers.

~~17.18.~~ The disclosure required under paragraph ~~4516~~ shall include the following information ~~with respect to prevention and detection~~:

- a) ~~an overview~~ a description of the procedures in place to prevent, detect, and address allegations or incidents of corruption ~~/ and~~ bribery;
- b) whether the investigators or investigating committee are separate from the chain of management involved in the matter; and
- c) the process, ~~if any~~, to report outcomes to the administrative, management and supervisory bodies.

~~18.19.~~ Where the undertaking has no such procedures in place, it shall disclose this fact and, where applicable, its plans to adopt them.

~~19.20.~~ The disclosures required by paragraph ~~4516~~ shall include information about how the undertaking ~~communicate~~ communicates its policies to those for whom they are relevant to ensure that the policy is accessible and that they understand its implications.

~~20.21.~~ The disclosure required by paragraph ~~4516~~ shall include information about the following with respect to training:

- a) the nature, scope and depth of anti-corruption ~~/ and~~ anti-bribery training programmes offered or required by the undertaking;
- b) the percentage of functions-at-risk covered by training programmes; and
- c) ~~where applicable~~, the ~~information relating~~ extent to which training is given to members of the administrative, ~~management and~~ supervisory ~~and management~~ bodies.

Metrics and targets

Disclosure Requirement G1-4 – ~~Confirmed incidents~~Incidents of corruption or bribery

- ~~21-22.~~ The undertaking shall provide information on ~~confirmed~~ incidents of corruption or bribery during the reporting period.
- ~~22-23.~~ The objective of this Disclosure Requirement is to provide transparency on the ~~confirmed~~ incidents relating to corruption or bribery during the reporting period and the related outcomes.
- ~~24.~~ The ~~disclosure required by paragraph 21~~undertaking shall ~~include information about disclose:~~
a) ~~the following number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws; and~~
b) ~~any actions taken to address breaches in procedures and standards of anticorruption and anti-bribery.~~
- ~~23-25.~~ The ~~undertaking may disclose:~~
a) the total number and nature of confirmed incidents of corruption or bribery;
b) ~~the number of convictions and the amount of fines for violation of anti-corruption and antibribery laws;~~
c) ~~details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers during the reporting period and the outcomes of such cases;~~
d) ~~b)~~ the number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents; ~~and~~
e) ~~c)~~ the number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery; ~~and~~
24.d) ~~For purposes of details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers during the reporting period and the outcomes of public legal such cases per paragraph 23(c), this.~~ This includes cases that were initiated in previous years where the outcome was only established in the current reporting period.
- ~~25.~~ ~~The undertaking shall disclose whether it has identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery.~~
26. The disclosures required ~~should~~shall include incidents involving ~~member(s) of~~factors in its value chain only where the undertaking or its employees are directly involved.

Disclosure Requirement G1-5 – Political influence and lobbying activities

27. The undertaking shall provide information on the activities and commitments related to exerting its political influence, including its lobbying activities related to its material impacts, risks and opportunities.
28. The objective of this Disclosure Requirement is to provide transparency on the undertaking's activities and commitments related to exerting its political influence with political contributions, including ~~lobbying activities including~~ the types, and purpose ~~and cost of these during the reporting period~~ lobbying activities.
29. The disclosure required by paragraph 27 shall include:
 - a) if applicable, the representative(s) responsible in the administrative, management and supervisory bodies for the oversight of these activities;
 - b) ~~enfor~~ financial or in-kind political contributions:
 - i. the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking aggregated by country or geographical area where relevant, as well as type of recipient/beneficiary; and
 - ii. where appropriate, how the monetary value of in-kind contributions is estimated.
 - c) the main topics covered by its lobbying activities and the undertaking's main positions on these in brief. This shall include explanations on how this interacts with its material impacts, risks and opportunities identified in its materiality assessment per ESRS 2; and
 - d) if the undertaking is registered in the EU Transparency Register or in an equivalent transparency register in a Member State, the name of any such register and its identification number in the register.
30. The disclosure shall also include information about the appointment of any members of the administrative, management and supervisory bodies who held a comparable position in public administration (including regulators) in the two years preceding such appointment in the current reporting period.

Disclosure Requirement G1-6 – Payment practices

31. The undertaking shall provide information on its payment practices ~~to support transparency about these practices given the importance of timely cash flows to business partners~~, especially with respect to late payments to small and medium enterprises (SMEs).
32. The objective of this Disclosure Requirement is to provide insights on the contractual payment terms and ~~the average actual~~ on its performance with regard to payment ~~terms~~, especially as to how these impact SMEs and specifically with respect to late payments to SMEs.
33. The disclosure under paragraph 31 shall include:
 - a) the average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days;
 - b) a description of the undertaking's standard payment terms in number of days by main category of suppliers and the percentage of its payments aligned with these standard terms;
 - c) the number of legal proceedings ~~(currently outstanding) during the reporting period~~ for late payments; and
 - d) complementary information necessary to provide sufficient context. If the undertaking has used representative sampling to calculate the information required under point (a), it shall state that fact and briefly describe the methodology used.



Appendix ~~BA~~A: Application Requirements

This appendix is an integral part of the ESRS G1 Business conduct. It supports the application of the disclosure requirements set forth ~~in paragraphs 1 to 33~~in this standard and has the same authority as the other parts of the Standard.

Impact, risk and opportunity management

Disclosure Requirement G1-1 – Corporate culture and business conduct policies

- AR 1. The undertaking may consider the following aspects when determining its disclosure under paragraph ~~9-7~~:
- a) the aspects of corporate culture ~~subjects~~ that are taken into consideration and discussed by the administrative, management and supervisory bodies and with which frequency;
 - b) the corporate culture subjects principal themes that are promoted ~~within the business conduct culture and the communication communicated as part of the corporate culture;~~
 - ~~b) how the members~~ of the ~~business conduct culture and/or values;~~
 - c) ~~how the~~ undertaking's leadership administrative, management and supervisory bodies provide direction to promote a corporate culture; and
 - d) specific incentives or tools for its own workers to foster and encourage its corporate culture.

Disclosure Requirement G1-2 – Management of relationships with suppliers

- AR 2. For purposes of this standard, management of relationships with ~~its~~the undertaking's suppliers may include the following:
- a) how ~~its~~the undertaking's practices, including activities to avoid or minimise the impacts of disruptions to its supply chain, support its strategy and risk management ~~as well as transparency~~;
 - b) training of ~~its~~the undertaking's procurement/supply chain workforce on engagement and dialogue with ~~its~~ suppliers as well as incentives of its procurement workforce including whether ~~it refers~~such incentives refer to price, quality or sustainability factors;
 - c) the screening and evaluation of social and environmental performance of suppliers;
 - d) the inclusion of locally based suppliers in its supply chain and/or suppliers with certification;
 - e) how ~~its~~the undertaking's practices deal with vulnerable suppliers;
 - f) ~~its main~~the undertaking's targets and actions with regard to communication and ~~relationship~~ management ~~targets and actions of relationships with suppliers~~; and
 - g) how the outcomes of these practices are evaluated, including supplier visits, audits or surveys.
- AR 3. 'Vulnerable suppliers' includes suppliers that are exposed to significant economic, environmental and/or social risks.

Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery

- AR 4. 'Functions-at-risk' means those functions deemed to be at risk of corruption and bribery as a result of its tasks and responsibilities.
- AR 5. Disclosures may include ~~high-level~~ details about the risk assessments and/or mapping, as well as monitoring programmes and/or internal control procedures performed by the undertaking to detect ~~such events~~ corruption and bribery.
- AR 6. The undertaking's policies on corruption and bribery may be relevant to ~~some~~ specific groups of people, either because they are expected to implement them (for example, the undertaking's employees, contractors and suppliers), or because they have a direct interest in their implementation (for example, value chain workers, investors). The undertaking may disclose the communication tools and channels (e.g., flyers, newsletters, dedicated websites, social media, face to face interactions, unions and/or workers representatives) to ~~de~~ communicate policies to such groups. This may also include the identification and/or removal of potential barriers to dissemination, such as through translation into relevant languages or the use of graphic depictions.
- AR 7. The undertaking may ~~analyse~~ disclose an analysis of its training activities ~~by~~, for example, region of training or ~~by~~ category of own workforce where its programmes differ significantly based on such factors and such information would be useful to users.
- AR 8. The undertaking may present the required information about training using the following table:

Anti-corruption and bribery training illustrative example

During the 20XY financial year ABC provided training to its at-risk own workers in terms of its policy (see note x). For those at-risk functions the training is mandatory, but ABC also made available voluntary training for other own workers. Details of its training during the year is as follows:

"Tabelle"

Metrics and targets

Disclosure Requirement G1-5 – Political influence and lobbying activities

- AR 9. For purposes of this Standard ‘political contribution’ means financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office. Financial contributions can include donations, loans, sponsorships, retainers, or the purchase of tickets for fundraising events and other similar actions. ~~In-kind~~In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.
- AR 10. ‘Indirect political contribution’ refers to those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.
- AR 11. When determining ‘comparable position’ in this standard, the undertaking shall consider various factors, including level of responsibility and scope of activities undertaken.
- AR 12. The undertaking may provide the following information on its financial or in-kind contributions in regard to its lobbying expenses:
- a) the total monetary amount of such internal and external expenses; and
 - b) the total amount paid for membership to lobbying associations.

~~AR 13.~~ If the undertaking is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests, it may disclose that this is the case.

~~AR 13.~~AR 14. In meeting the requirement in paragraph 29(c) the undertaking shall consider the alignment between its public statements on its material impacts, risks and opportunities and its lobbying activities ~~as stakeholders value alignment between the two.~~

~~AR 14.~~AR 15. An example of what such disclosures could look like:

Political engagement (including lobbying activities) illustrative example

During the 20XY financial year ABC was involved in activities around the proposed regulation XXX which could have significant negative impacts on its business model if implemented in the current format. ABC’s considers that while the proposed regulation will realise some improvements to the regulatory regime such as xxx, in its current format the costs relating to xxx will outweigh the benefits. ABC and its peers continue to work with XXX (the regulator) to improve this balance.

ABC also supported the QRP political party in ~~Xanadu~~Country X and EFG party in ~~Namazia~~Country Y as both ABC is registered in its local transparency register, i.e., XYZ, and its registration number is 987234.

Amounts in € thousands.

“**Tabelle**”

Disclosure Requirement G1-6 – Payment practices

~~AR 15~~AR 16. In some cases, the undertaking's standard contractual payment terms may differ significantly depending on country or type of supplier. In such cases, information about the standard terms per main categories of suppliers or country or geographical region could be examples of additional contextual information to explain the disclosures in paragraph 33-(b).

~~AR 16~~AR 17. An example of what the description of standard contract term disclosures in paragraph 33-(b) could look like:

ABC's standard contract payment terms are payment on receipt of invoice for wholesalers which encompass approximately 80% of its annual invoices by value. It pays for services received within 30 days after receipt of the invoice which are about 5% of its annual invoices. The remainder of its invoices are paid within 60 days of receipt except for those in country X which in accordance with the marketplace standards are paid within 90 days of receipt.