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

FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	29. Sitzung FA NB / 27.06.2024 / 11:45 – 12:30 Uhr, 13:15 – 14:00 Uhr
TOP:	12 – Sektor-ESRS: Aktueller Stand
Thema:	Zeitplan, General approach, Oil & Gas, MQC
Unterlage:	29_12a_FA-NB_EFRAG_SEC_Basis

- Vorbemerkung
- Update: Aktueller Stand & Zeitplan
- General approach to sector-specific ESRS
 - Reporting boundary
 - Definition des Disaggregationsniveaus
- Identifikation *significant ESRS sector*
- Sektorstandards
 - ESRS OG
 - ESRS MQC

Vorbemerkung



- Diese Unterlage enthält Informationen zum aktuellen Stand der EFRAG-Arbeiten zu den Sektor-ESRS.
- Stand der Informationen ist der 13. Juni 2024. Über aktuelle Entwicklungen im Nachgang zu diesem Datum wird während der Sitzung berichtet.
- Grundlage für die Informationen in dieser Unterlage sind die (öffentlichen) Sitzungsunterlagen der EFRAG:
 - [SR TEG-Sitzung am 6. Juni 2024](#)
 - [SR TEG-Sitzung am 10. Juni 2024](#)
 - [SRB-Sitzung am 4. Juni 2024](#)
 - [SRB-Sitzung am 5. Juni 2024](#)
 - [SRB-Sitzung am 12. Juni 2024](#)

Update: Aktueller Stand & Zeitplan



Sektorabgrenzung & high impact sectors



* Aktuelle Arbeitspapiere Stand **4.6.2024 (SRB)** vorliegend

** Aktuelle Arbeitspapiere Stand **6.6.2024 (SR TEG)** vorliegend

† Arbeitspapiere Stand **März 2023** vorliegend

Update: Aktueller Stand & Zeitplan



Indikativer Zeitplan



* Start erst nach der „Sommerpause“; mögliche Optionen:
(1) Kleines Paket ab September 2024, **oder**
(2) Großes Paket Mitte Januar 2025 (mit RT & TAFJ)

Update: Aktueller Stand & Zeitplan



Nachtrag: Phase-in ESRS 2, SBM-1

ESRS 1

10.4 Transitional provision: List of Disclosure Requirements that are phased-in

137. Appendix C List of phased-in Disclosure Requirements in this Standard sets phase-in provisions for the Disclosure Requirements or datapoints of Disclosure Requirements in ESRS that may be omitted or that are not applicable in the first year(s) of preparation of the **sustainability statement** under the ESRS.

Appendix C

List of phased-in Disclosure Requirements

This appendix is an integral part of ESRS 1 and has the same authority as the other parts of the Standard.

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
ESRS 2	SBM-1	Strategy, business model and value chain	The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 40(b) (breakdown of total revenue by significant ESRS sector) and 40(c) (list of additional significant ESRS sectors) starting from the application date specified in a Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU.

Update: Aktueller Stand & Zeitplan




SEC 1 (SR TEG 8.5.2024)

A screenshot of a document page from EFRAG. The page header includes the EFRAG logo and the text 'EFRAG SR TEG meeting 8 May 2024 Paper 04-02 EFRAG Secretariat: Sector environmental team'. The main content is titled 'European Sustainability Reporting Standard - SEC 1 Sector Classification – Exposure Draft' and is marked as a 'DRAFT FOR SR TEG APPROVAL – Except for biofuel and financial institutions'. A section titled 'Status of this document:' provides a detailed history of the standard's development, mentioning its approval in March 2023 and subsequent discussions in early 2024. The page footer contains the text 'EFRAG SR TEG meeting 8 May 2024 Paper 04-02, Page 1 of 53'.

- Zielsetzung
- Sektorklassifizierung
- Identifikation der anzuwendenden Sektor-ESRS
- Appendix A: Sektorklassifizierung
- Appendix B: Mapping mit anderen Klassifikationssystemen (Pillar III, SASB, GRI, FINREP)

Update: Aktueller Stand & Zeitplan

SEC 1 (SRB 4.6.2024)



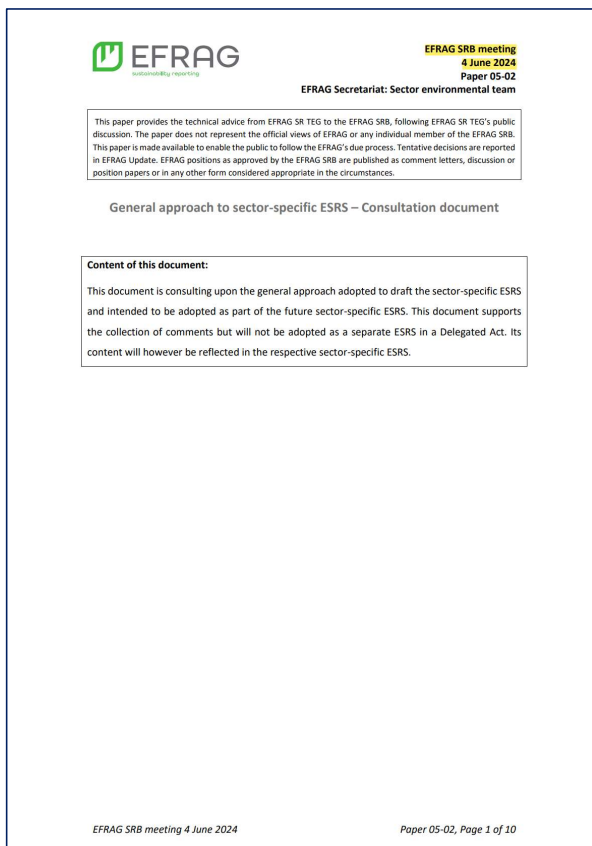
The screenshot shows a document from EFRAG SRB meeting 4 June 2024, Paper 04-02, titled 'European Sustainability Reporting Standards – SEC 1 Sector Classification – Exposure Draft'. It includes a 'Status of this document' section detailing the approval process and the inclusion of bioenergy and financial institutions. A red arrow points from the 'Annex: Mapping...' item in the list to the quote below.

- Zielsetzung
- Sektorklassifizierung
- Identifikation der anzuwendenden Sektor-ESRS
- Appendix A: Sektorklassifizierung
- Appendix B: Definierte Begriffe
- Appendix C: Sektorbeschreibungen
- Annex: Mapping mit anderen Klassifikationssystemen (Pillar III, SASB, GRI, FINREP)

„it will be moved to basis for conclusions“

Update: Aktueller Stand & Zeitplan

General approach to sector-specific ESRS (SRB 4.6.2024)



The screenshot shows a document titled "General approach to sector-specific ESRS – Consultation document". It includes the EFRAG logo and the text: "EFRAG SRB meeting 4 June 2024 Paper 05-02 EFRAG Secretariat: Sector environmental team". A disclaimer states: "This paper provides the technical advice from EFRAG SR TEG to the EFRAG SRB, following EFRAG SR TEG's public discussion. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB. This paper is made available to enable the public to follow the EFRAG's due process. Tentative decisions are reported in EFRAG Update. EFRAG positions as approved by the EFRAG SRB are published as comment letters, discussion or position papers or in any other form considered appropriate in the circumstances." The "Content of this document" section states: "This document is consulting upon the general approach adopted to draft the sector-specific ESRS and intended to be adopted as part of the future sector-specific ESRS. This document supports the collection of comments but will not be adopted as a separate ESRS in a Delegated Act. Its content will however be reflected in the respective sector-specific ESRS." The footer indicates "EFRAG SRB meeting 4 June 2024" and "Paper 05-02, Page 1 of 10".

- Zielsetzung
- Rolle und Inhalt der Sektor-ESRS
- Bedeutung des Wesentlichkeitsprinzips in Sektor-ESRS
- Konkretisierungen zu ESRS 2.IRO-2
- Reporting boundary
- Definition des Disaggregationsniveaus (Vorgabe für den Standardsetzer)

- ~~Verfolgter Ansatz bei der Entwicklung der Sektor-ESRS~~
- ~~Appendix A: Sektorbeschreibungen~~
- ~~Appendix B: Definierte Begriffe~~
- Appendix GB: Application Requirements (Beispiele)

Update: Aktueller Stand & Zeitplan



Financial institutions

- Laufende Arbeiten der **Financial Institution Advisory Panels** (FIAPs)
 - Capital Markets
 - Credit Institutions
 - Insurance
- **FIAPs: „Milestones“**
 - Beschreibung des Geschäftsmodells, Abbildung der Wertschöpfungskette, usw. bis Mai 2024
 - Vorläufige Liste (*long list*) & Konsolidierung der Nachhaltigkeitsthemen bis Juli 2024
 - Liste der Nachhaltigkeitsthemen & vorläufige Berichtsanforderungen bis Oktober 2024
- **EFRAG: Indikativer Zeitplan**
 - Juli/September 2024: Update SR TEG/SRB
 - Dezember 2024: Übergabe an SR TEG
 - 1. HJ 2025: Befassung SR TEG/SRB
 - **Dezember 2025:** Veröffentlichung Konsultationsentwürfe
 - **November 2026:** Übergabe an KOM

General approach to sector-specific ESRS

Reporting boundary

Klarstellung: Anknüpfung an Set 1

- Betrifft bestimmte DRs bzw. Angaben („*specific disclosure requirements or datapoints of disclosure requirements*“)



Berücksichtigung von Informationen über Standorte, Unternehmen, Vermögenswerte unter operativer Kontrolle, zusätzlich zu den finanziell konsolidierten Unternehmen und Vermögenswerten

- „Keine Änderung der Anforderungen aus ESRS 1 Chapter 5“ (Value chain, Tz. 62 bis 72)

5. Value chain

5.1 Reporting undertaking and value chain

5.2 Estimation using sector averages and proxies

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.
63. The information about the reporting undertaking provided in the *sustainability statement* shall be extended to include information on the material *impacts, risks and opportunities* connected with the undertaking through its direct and indirect *business relationships* in the upstream and/or downstream *value chain* (‘value chain information’). In extending the information about the reporting undertaking, the undertaking shall include material impacts, risks and opportunities connected with its upstream and downstream value chain.
68. The undertaking’s ability to obtain the necessary upstream and downstream *value chain* information may vary depending on various factors, such as the undertaking’s contractual arrangements, the level of control that it exercises on the operations outside the consolidation scope and its buying power. When the undertaking does not have the ability to control the activities of its upstream and/or downstream value chain and its business relationships, obtaining value chain information may be more challenging.
69. There are circumstances where the undertaking cannot collect the information about its upstream and downstream *value chain* as required by paragraph 63 after making reasonable efforts to do so. In these circumstances, the undertaking shall estimate the information to be reported about its upstream and downstream value chain, by using all reasonable and supportable information, such as sector-average data and other proxies.

General approach to sector-specific ESRS



Definition des Disaggregationsniveaus (Vorgabe für den Standardsetzer)

- Detaillierungsvorgaben (z.B. „per Standort“) → Kriterien ESRS 1, Abschnitt *Level of disaggregation*:
 - Notwendig für angemessenes Verständnis wesentlicher IROs, nach Land, Standort, Vermögenswert
 - Detaillierungsniveau der Angaben: Orientierung an Detaillierungsniveau der Wesentlichkeitsanalyse
 - Aggregation darf Besonderheiten und Zusammenhänge nicht verschleiern
 - Keine Aggregation von Elementen unterschiedlicher Art
- EFRAG mit selbst auferlegten Prinzipien für die Entwicklung der Sektor-ESRS
 - Angemessenheit im Vergleich zum Umfang der Auswirkungen und zum Aufwand der Detaillierung
 - Wesentlichkeit der Detaillierungsebene für die Gesamtauswirkungen ist gegeben (z.B. ein bestimmter Standort liegt in einem Schutzgebiet; sämtliche Mining-Standorte, wenn all jene geschlossen werden)
 - Keine alternative Information vorliegend, z.B. Informationen auf Grundlage interner Kontrollnachweise (Beispiel: Angabe, ob EMAS- oder ISO 14001-Zertifizierung auf Standortebene vorliegt, liefert Informationen über interne Kontrollen und könnte die Anforderung ersetzen, detailliertere Informationen über *Governance, Policies, Actions* in Bezug auf Umwelt-IROs anzugeben)

General approach to sector-specific ESRS



Frage an den FA:

Hat der FA Anmerkungen zu den Berichtsgrenzen und dem Detaillierungsniveau?

Identifikation significant ESRS sector



SEC 1 (SRB 4.6.2024): Verweis auf ESRS 2, neue Tz. 14 (Bedeutung?)

- 13 The undertaking shall report according to the sector-specific [draft] ESRS that are its significant sectors. According to **ESRS 2 paragraph 40(b)(c) and Application Requirements 12 and 13** of the Delegated Act supplementing Directive 2013/34, a sector is significant if it:
- (a) generates revenues above 10 percent of the revenues of all its activities; or
 - (b) is connected with material actual impacts or material potential negative impacts.
- 14 In accordance with ESRS 1 paragraph 63, the information in the sustainability statement shall be extended to include information on the material impacts, risks and opportunities connected to the undertaking through its direct and indirect business relationships in the upstream and/or downstream value chain.

Identifikation significant ESRS sector

SEC 1 (SRB 4.6.2024): Element „*internal activities that do not produce revenue*“



- 15 The undertaking shall also consider **internal activities that do not produce revenue** that are consolidated when they are above 10 percent of the revenues of all its activities or that may be connected to material impacts. Internal activities relate to any type of activity whereby one entity within a group delivers services or products to another entity within a group and which upon consolidation are eliminated in the preparation of financial statements since, as such, they do not generate reported revenue.

Identifikation significant ESRS sector

SEC 1 (SRB 4.6.2024): Verweis auf ESRS 2.40

40. The undertaking shall disclose the following information about the key elements of its general strategy that relate to or affect *sustainability matters*:
- (b) a **breakdown of total revenue**, as included in its financial statements, **by significant ESRS sectors**. When the undertaking provides segment reporting as required by IFRS 8 *Operating segments* in its financial statements, this sector revenue information shall be, as far as possible, reconciled with IFRS 8 information;
- (c) a list of the **additional significant ESRS sectors** beyond the ones reflected under paragraph 40(b), such as activities that give rise to **intercompany revenues**, in which the undertaking develops **significant activities**, or in which it is or may be connected to **material impacts**. The identification of these additional ESRS sectors shall be consistent with the way they have been considered by the undertaking when performing its *materiality* assessment and with the way it discloses material sector-specific information;

Hinweis auf

- Konzerninterne Umsatzerlöse
- Bedeutsame Aktivitäten
- Wesentliche Auswirkungen

Aber:

Ist klar, wie diese Elemente interagieren?

Identifikation significant ESRS sector



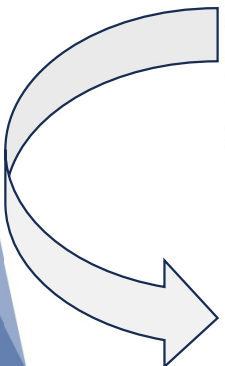
SEC 1 (SRB 4.6.2024): Verweis auf **ESRS 2.AR12, AR13**

Disclosure Requirement SBM-1 Strategy, business model and value chain

AR 12. To provide the information on sectors required by paragraph 40, the undertaking shall map its significant activities in accordance with ESRS sectors. If a code for a sub-sector does not exist, the caption "others" shall be used.

AR 13. For the purposes of the disclosures required in paragraph 40, a group of products and/or services offered, a group of markets and/or customer groups served, or an ESRS sector, is significant for the undertaking if it meets one or both of the following criteria:

- (a) it accounts for more than 10 per cent of the undertaking's revenue;
- (b) it is connected with material actual impacts or material potential negative impacts of the undertaking.

- 
- Mehr als 10% der Umsatzerlöse
 - Wesentliche Auswirkungen
 - **Nicht erwähnt:** Konzerninterne Umsatzerlöse

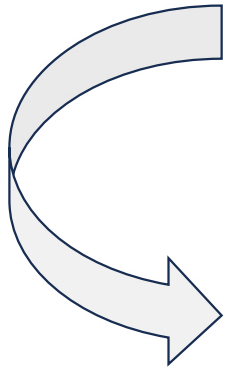
Feststellung: Formulierung klar gefasst

Identifikation significant ESRS sector

BC ESRS 2 (Nov. 2022)

BC49. Next to a quantitative threshold of 10% of the revenues, a sector may be significant when it is connected with material actual impacts or material potential negative impacts. This criterion has been added in order to take into account that material impacts may arise irrespective of how significant is the undertaking's turnover in that sector. The same criteria are applied to determine significant groups of products and/or services offered, of markets and/or customer groups served.

BC50. Paragraph 38 (c) requires to disclose a list of the additional ESRS sectors beyond the ones reflected under paragraph 38 (b), in which the undertaking develops significant activities (to be determined using the same criteria used for 38 (b)), or in which the undertaking is or may be connected to material impacts. This requirement aims at capturing activities that are performed but do not originate revenues in the consolidated financial statements, as they are eliminated in the consolidation procedures. These are the activities pertaining to intercompany transactions, that may trigger exposure to material impacts irrespective of the fact that they do not result in transactions with third parties outside the group.



- Konzerninterne Umsatzerlöse nur als Indikator für wesentliche Auswirkungen

Identifikation significant ESRS sector

ESRS 2.40: Vergleich EFRAG (Nov. 2022) & KOM (DA Dez. 2023)

- b) a breakdown of total revenue, as included in its financial ~~statements~~statement, by significant ESRS sectors. When the undertaking provides segment reporting as required by IFRS 8 *Operating segments* in its financial ~~statements~~statement, this sector revenue information shall be, as far as possible, reconciled with IFRS 8 information;
- c) a list of the additional significant ESRS sectors beyond the ones reflected under paragraph ~~3840~~3840(b), such as activities that give rise to intercompany revenues, in which the undertaking develops significant activities, or in which it is or may be connected to material impacts. The identification of these additional ESRS sectors shall be consistent with the way ~~these~~they have been considered by the undertaking when performing its **materiality** assessment and with the way it discloses material sector-specific information;

- 
- Kriterium „intercompany revenues“ durch KOM eingefügt?

Identifikation significant ESRS sector


ESRS 2.AR12, AR13: Vergleich EFRAG (Nov. 2022) & KOM (DA Dez. 2023)

Disclosure Requirement SBM-1 ~~Market position, strategy~~ Strategy, business model(s) and value chain

AR 12. To provide the information on sectors required by paragraph ~~38,40~~ the undertaking shall map its significant activities in accordance with ESRS sectors. If a code for a sub-sector does not exist, the caption "others" ~~is detailed,~~ shall be used.

~~When preparing~~ AR 13. For the ~~purposes of the disclosures prescribed by required in~~ paragraph ~~38~~ of this Disclosure Requirement, in order to determine the significance of ~~groups~~ 40, a group of products and/or services offered, a group of markets and/or customer groups served, or an ESRS sector, is significant for the undertaking ~~shall consider if it meets one or both of~~ the following criteria:

- (a) ~~whether it generates revenue above it accounts for more than~~ 10 per cent of the ~~revenue of all its activities; and~~ undertaking's revenue;
- (b) ~~whether~~ it is connected with material actual impacts or material potential negative impacts ~~of the undertaking.~~

- 
- Kriterien in AR13(a) und (b) inhaltlich geschärft
 - Relevanz der Kriterien durch KOM(?) verbindlich gefasst („shall consider“ → „if it meets [...] criteria“)

Identifikation significant ESRS sector

Regelung in ESRS OG/MQC, Tz. 4



Scope of application

4. An undertaking is within the scope of application of this [draft] ESRS when *Oil and Gas* is a significant sector according to paragraph 40 (b) and/or (c) of ESRS 2 *General Disclosures*, using the criteria set in AR 13 of ESRS 2 to define a significant sector.

4. An undertaking is within the scope of application of this [draft] ESRS when *Mining, Quarrying and Coal* is a significant sector according to paragraph 40 (b) and/or (c) of ESRS 2 *General Disclosures*, using the criteria set in AR 13 of ESRS 2 to define a significant sector.

Identifikation significant ESRS sector



Fragen/Einschätzung DRSC-Mitarbeiterstab

Beide Regelungen in isolierter Betrachtung verständlich?

Interaktion beider Regelungen verständlich? Konsistenz?

- „*significant activities that do not produce revenue*“ (Entwurf SEC 1.15)

The undertaking shall also consider **internal activities that do not produce revenue**, that are consolidated when they are above 10 percent of the revenues of all its activities or that may be connected to material impacts. **Internal activities relate to any type of activity whereby one entity within a group delivers services or products to another entity** within a group and which upon consolidation are eliminated in the preparation of financial statements since, as such, they do not generate reported revenue.

- „*activities that give rise to intercompany revenues, in which the undertaking develops significant activities*“ (ESRS 2.40 (c))

a list of the additional significant ESRS sectors beyond the ones reflected under paragraph 40(b), **such as activities that give rise to intercompany revenues, in which the undertaking develops significant activities, or in which it is or may be connected to material impacts.** The identification of these additional ESRS sectors shall be consistent

Identifikation significant ESRS sector



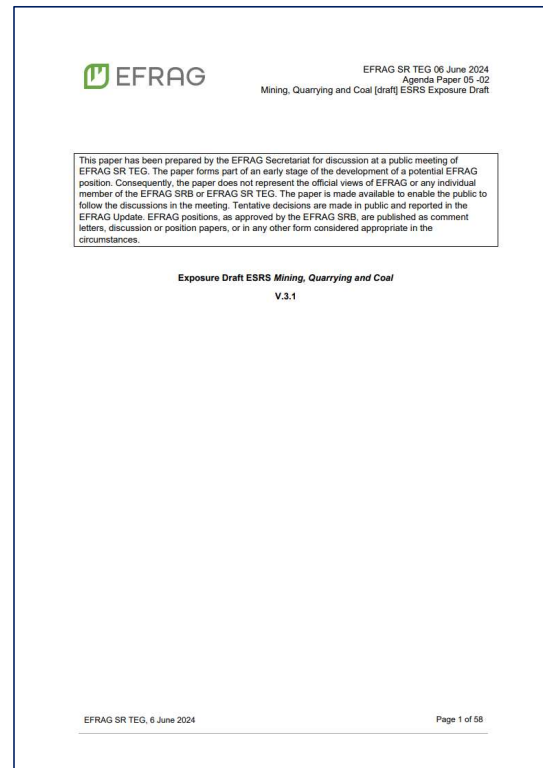
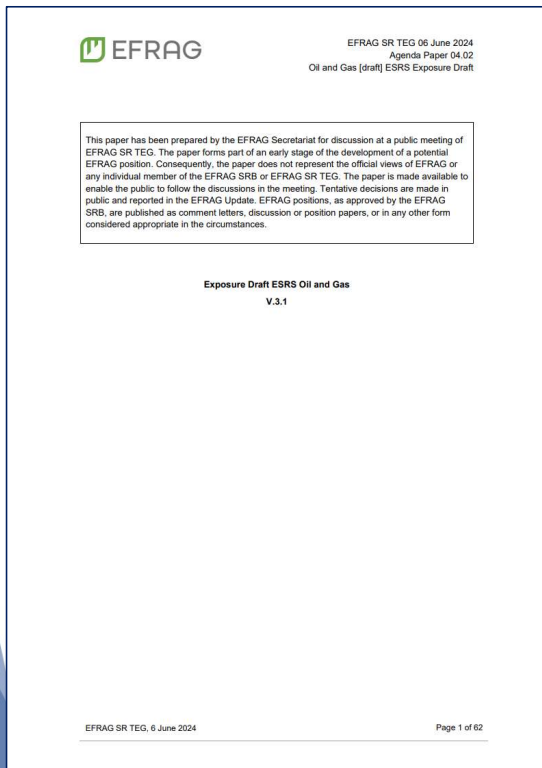
Fragen/Einschätzung DRSC-Mitarbeiterstab

- **Bedeutung der *internal revenues*** (hinreichendes oder notwendiges Kriterium? Indikator?)
- ESRS 2.AR13 sprachlich klar gefasst: Relevante Kriterien sind
 - a. Umsatzkriterium (10%)
 - b. Auswirkungskriterium
- Genese des ESRS 2 lässt Vermutung zu, dass das Vorliegen konzerninterner Umsätze als Indikator gemeint ist (zumindest originär als Indikator gemeint war)
- Existenz konzerninterner Umsatzerlöse von rechtlicher Struktur abhängig
→ als verbindliches Kriterium geeignet? („Umsatzerlöse zwischen Tochterunternehmen“ vs. „Umsatzerlöse zwischen Standorten“)
- Entwurf ESRS MQC und Entwurf ESRS OG
→ Verweis auf Kriterien in ESRS 2.AR 13, kein Verweis auf Entwurf ESRS SEC 1

Frage an den FA: Wie schätzt der FA die Regelungen bzgl. Konsistenz und Verständnis ein?

Sektorstandards

ESRS OG/MQC (SR TEG 6.6.2024)



- Standards werden **bis Juni 2026** als Delegierter Rechtsakt angenommen
- Dokumente durch SR TEG am **6.6.2024** als Empfehlung an SRB verabschiedet
- Verabschiedung durch SRB soll **bis 4.7.2024** erfolgen

Sektorstandards

Kategorien von Berichtsanforderungen

Sektorstandards bauen unmittelbar auf den Anforderungen von ESRS Set 1 auf

Sektorspezifikation bestehender Berichtsanforderungen **aus Set 1**

Disclosure Requirement (DR)
ESRS X – OG/MQC (Hauptteil)

- Zusätzliche Datenpunkte; z.B. ESRS 2.SBM2.OG, ESRS E1 – MQC

Application Requirement (AR) bzgl.
ESRS X / ESRS X – OG/MQC (Appendix B)

- Zusätzliche Anforderungen („shall“/„may“), Konkretisierungen & Hilfestellung
- Nicht für jedes DR im Hauptteil; auch für andere DRs (nicht im Hauptteil – ESRS 2)

Sektorspezifische Berichtsanforderungen **zusätzlich zu Set 1**

Disclosure Requirement (DR)
OG/MQC X (Hauptteil)

- z.B. Liste der Standorte (OG 1), Arbeitsniederlegungen (MQC 7)

Application Requirement (AR) bzgl.
OG/MQC X (Appendix B)

- Zusätzliche Anforderungen („shall“/„may“), Konkretisierungen & Hilfestellung
- Nicht für jedes DR im Hauptteil

Sektorstandards

Inhaltsübersicht: Bsp. ESRs OG



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[Draft] ESRs Oil and Gas

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Objective and structure of this [draft] standard

1. Consistent with ESRS 1 paragraph 9, the objective of this [draft] ESRS is to specify disclosure and application requirements that enable users of sustainability statements to understand material impacts, **risks** and **opportunities**, that are likely to be material for all undertakings in a specific sector and that are not covered, or not sufficiently covered, by topical standards. This [draft] ESRS covers the **sustainability matters** that are most relevant to the Oil and Gas sector.
2. This [draft] ESRS specifies disclosure and application requirements as follows:
 - (a) additional sector-specific datapoints and/or application requirements related to sector-agnostic disclosure requirements. Additional datapoints are located in the main body of this standard and additional Application Requirements are located in

Sektorstandards

Anwendungsbereich



6. **The Mining, Quarrying and Coal sector is composed of mining, quarrying, coal and service sub-sectors.**
6. **The Oil and Gas sector is composed of upstream, midstream, downstream and service sub-sectors.**
10. **Oil and Gas services** provide support activities and **equipment** to the Oil and Gas value-chain. Services include activities such as drilling, completing and equipping oil and gas on-shore and off-shore wells, as well as seismic surveying, well cementing and well monitoring. **The provision of equipment comprises selling or renting equipment used in the extraction, storage, and transportation of oil and natural gas.** Services are usually provided on a contractual basis, and equipment is either purchased, leased or rented. Activities in this sub-sector are classified under NACE include B.09.10 Support activities for petroleum and natural gas extraction.

Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- **ESRS MQC:** Fördertätigkeiten und nachgelagerte Tätigkeiten (1. Stufe)
- **ESRS OG:** Fördertätigkeiten und nachgelagerte Tätigkeiten (mehrere Stufen bis einschließlich Vertrieb)
- Zuordnung von Ausrüstung (*equipment*) zu Sub-Sektor Oil and Gas Services nicht sachgerecht (insb. Ausrüstung, die grundsätzlich auch in anderen Sektoren zum Einsatz kommen kann)

Material matters and materiality of information

12. Appendix F of this [draft] ESRS identifies the list of matters that are most relevant to the sector. This list supports the undertaking's materiality assessment, in conjunction with the list in paragraph AR 16 of ESRS 1.
13. Irrespective of the outcome of its materiality assessment, the undertaking shall always disclose the information required by this [draft] ESRS that are sector specifications of:
 - (a) ESRS 2 *General Disclosures* (i.e. all the Disclosure Requirements and data points specified in this draft ESRS that are sector specifications of ESRS 2); and
 - (b) of the Disclosure Requirements (including their datapoints) in topical ESRS related to the Disclosure Requirement *IRO-1 Description of the process to identify and assess material impacts, risks and opportunities*, as listed in ESRS 2 *Appendix C Disclosure/Application Requirements in topical ESRS* that are applicable jointly with ESRS 2 *General Disclosures*.
14. The undertaking shall apply paragraphs 33, 34 and 35 of ESRS 1, when determining the information to be reported on a material sustainability matter, prescribed by the requirements in this [draft] ESRS.
15. For metrics prescribed in this [draft] ESRS that are not datapoints in Appendix C: *List of datapoints that emanate from EU Law*; if the undertaking omits information prescribed by either a Disclosure Requirement or a datapoint of a Disclosure Requirement, such information is considered to be implicitly reported as "not material for the undertaking".

Sektorstandards

Wesentlichkeit (Recap 28. FA NB): Bsp. ESRS MQC

Disclosure requirements

ESRS 2 General disclosures

ESRS 2.IRO2.MQC – Conclusions on material matters and reported information

16. The undertaking shall disclose the conclusions of its materiality assessment regarding the list of sustainability matters listed in Appendix F, providing a brief explanation, in relation to the undertaking's specific facts and circumstances, of which matters in the list have been assessed to be material and which have not. Specific facts and circumstances include the undertaking's business model, its specific activities, the location of its sites, its products, and its business relationships. This disclosure may be presented alongside the information prescribed by paragraph 38 of ESRS 2.
17. When the undertaking omits the Disclosure Requirements prescribed by this [draft] ESRS that are applicable to a subsector of activity (refer to the Appendix C of this [draft] ESRS) which the undertaking does not operate, the brief explanation of paragraph 14 does not need to cover the Sustainability Matters which the omitted Disclosure Requirements refer to.
18. The list disclosed following paragraph 56 of ESRS 2 shall include the Disclosure Requirements of this [draft] sector ESRS complied with in preparing the sustainability statement.



	Applicable sub-sector of activity			
	Coal Mining	Mining	Quarrying	Services
	✓	✓	✓	✓
	✓	✓	✓	
	✓	✓	✓	
	✓	✓	✓	✓
	✓			

DR OG 1/MQC 1

OG 1. Mapping of operational sites

26. The undertaking shall disclose a list of its significant *operational sites* with specification of the *sustainability matters* to which they are connected.
27. The objective of this Disclosure Requirement is to enable an understanding of which *operational sites* are connected with specific material *sustainability matters*.
- Metrics**
28. For each of the *operational sites* in the list, the undertaking shall include:
- basic description, including name and a description of the activities and main characteristics of each site;
 - location (NUTS region in the EU, country + region outside EU);
 - type of control: financial or *operational control*;
 - status of site (active; undergoing closure; closed and rehabilitated; or closed and not rehabilitated);
 - material impacts related to social or environmental matters to which operational site is connected to, including:
 - whether the site is located in or *near* the *protected areas* or a *key biodiversity area*. If so, the undertaking shall specify the impacts to the affected habitats and *ecosystems* and describe *biodiversity* management

OG 1. Mapping of operational sites

- AR 12. The mapping of operational sites concerned by this disclosure includes both those that are under the undertaking's financial control and those under *operational control*. The site is significant for the undertaking, if it meets one or both of the following criteria:
- the site is among its top 20 sites;
 - it is connected with material actual impacts or material potential negative impacts.

Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- Standortbezogene Angaben sollten Wesentlichkeitsanalyse unterliegen bzw. durch Schwellenwerte begrenzt werden
- Datenerhebung sehr aufwändig oder ggf. nicht möglich (z.B. Operator mit Sitz außerhalb der EU)
- Doppelte Berichterstattung bei Auseinanderfallen *financial* und *operational control*?
- Berichterstattung bei geteilter *operational control*?
- Anschlussfrage: Bedeutung „seine“ (*its*) *significant operational sites*?

DR ESRS E4 – OG/ESRS E4 – MQC

ESRS E4 – OG Biodiversity and ecosystems

Policies, actions and targets

73. When reporting according to the ESRS E4-1 and E4-4, the undertaking shall disclose its **policies** and **targets** related to biodiversity and ecosystems in accordance with ESRS 2 MDR-P and MDR-T, covering the applicable items in Appendix B.1.

Metrics

74. The undertaking shall disclose significant impacts on **biodiversity** and **ecosystems** change:
- average **land-use change** per oil and per gas well site, differentiating between on-shore and off-shore wells;
 - percentage of land-use change area rehabilitated or restored during the reporting period differentiating between on-shore and off-shore operations and the percentage of land-use change area rehabilitated or restored in the **protected areas** and the **key biodiversity areas**;
 - the total number of IUCN Red list species and national conservation list species with habitats in areas affected by the operations of the organisation, by level of extinction risk.
75. The undertaking shall report **metrics** related to material **biodiversity** and **ecosystem** change impacts in accordance with ESRS E4-5, per each operational site located in or **near** the **protected areas** and in **key biodiversity areas** that is listed according to the disclosure OG 1. *Mapping of operational sites.*

Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- Angaben mit unausgewogenem Kosten-Nutzen-Verhältnis
- Orientierung an nationalen/ regionalen Schutzlisten nicht umsetzbar (z.B. > 40.000 Arten)

MQC 1. Mapping of operational sites

6. voluntary or **involuntary resettlements** that have been taking place or are ongoing **near** the site, subject to legal restrictions on the disclosure.

ESRS E1 – OG Climate change

47. In addition to the information provided following ESRS E1-1, the undertaking shall provide a breakdown of its CapEx for the reporting period and its **CapEx plans for the short and medium-term** in relation to:

MQC 5. Tailings management, facilities and impoundments

43. **The undertaking shall also disclose, for each material *tailings* facility for which a risk assessment has not been carried out in the previous reporting period:**
- (a) a **description** of the tailing's facility, its name, location, and ownership;
 - (b) a classification by hazard potential for each listed **tailings** impoundments;
 - (c) types of **tailings** disposal methods used by the undertaking;
 - (d) whether the facility is active, inactive, or closed;
 - (e) the date and main findings of the most recent risk assessment;
 - (f) the dates of the most recent and next independent technical reviews as well as the main findings of the most recent technical review;
 - (g) the **maximum permitted storage capacity**.

Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- Angaben zu sensiblen/proprietären Informationen
- Keine Freigabe durch Rechtsabteilung
- ESRS 1, Tz. 105-108 (Classified and sensitive information), EU trade secrets directive (Directive (EU) 2016/943), Safe Harbor, usw.

OG 12. State-aid and competition

106. **The undertaking shall provide information concerning **possible anti-competitive behaviour, the abuse of dominance, or the receipt of state aid** during the reporting period.**

DR OG 3

OG 3. Industrial hazards

ESRS S1 -Metrics

40. The undertaking shall disclose the following **metrics** related to health and safety and training:
- (a) health and safety incidents as a result of being exposed to chemicals (including to crystalline silica, hydrogen sulphide, hydrocarbons exposure, harmful or carcinogenic hydrocarbon gases and vapours) and provide a breakdown between **employees** and **non-employee** in **own workforce**:
- i. the number of work-related fatalities,
 - ii. the number of **work-related injuries**; and
 - iii. the number of cases of work-related **ill health**.

Vorgabe in Set 1



Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- Wiederholung von DRs ESRS Set 1
- Angaben sollten bereits bei konsequenter Anwendung der Vorgaben des Set 1 erfolgen

Disclosure Requirement S1-14 – Health and safety metrics

86. The undertaking shall disclose information on the extent to which its own workforce is covered by its health and safety management system and the number of incidents associated with work-related injuries, ill health and fatalities of its own workforce. In addition, it shall disclose the number of fatalities as a result of work-related injuries and work-related ill health of other workers working on the undertaking's sites.
87. The objective of this Disclosure Requirement is to allow an understanding of the coverage, quality and performance of the health and safety management system established to prevent **work-related injuries**.
88. The disclosure required by paragraph 86 shall include the following information, where applicable broken down between **employees** and **non-employees** in the undertaking's **own workforce**:
- (b) the number of fatalities ⁽⁹⁵⁾ as a result of **work-related injuries** and **work-related ill health**;
 - (c) the number and rate of recordable work-related accidents;
 - (d) with regard to the undertaking's employees, the number of cases of **recordable work-related ill health**, subject to legal restrictions on the collection of data; and

DR OG 15/MQC 15

MQC 15. Cybersecurity

108. The undertaking shall disclose information about its cybersecurity during the reporting period where failures may adversely impact people and the environment.
109. The objective this Disclosure Requirement is to enable an understanding of the undertaking's policies and management of risks regarding cybersecurity, preventing adverse impacts on people and the environment, as well as information about failures related to cybersecurity.

Policies, actions and targets

110. When reporting according to ESRS G1-1 the undertaking shall disclose its *policies*, related to cybersecurity in accordance with ESRS 2 MDR-P covering the applicable items in Appendix B.1.
111. The undertaking shall disclose its approach to cybersecurity management for existing operations, projects planned or underway and new locations for business activities, including assessment of threats, vulnerabilities and *risks*.

Metrics

112. The undertaking shall disclose:
- (a) the number of cybersecurity breaches, during the reporting period;
 - (b) the number of operational sites impacted; and
 - (c) whether this involved restricted or *classified information*.

Rückmeldungen ESRS OG, MQC (SRB 10.3.2023)

- Angaben ohne erkennbaren Sektorbezug
- (Kein) Teil von ESRS Set 1?

Frage an den FA:

Hat der FA Anmerkungen zu den Vorschlägen zum ESRS OG/MQC?