

Deutsches Rechnungslegungs Standards Committee e.V.

Accounting Standards Committee of Germany



Hamburg Sustainability Reporting Forum 2024

Implementation and Development of ESRS

14. November 2024





Opening and Welcome

Prof. Dr. Alexander Bassen

(Professor of Capital Markets and Management, University Hamburg | Member, EFRAG Sustainability Reporting Board)

Georg Lanfermann

(President, DRSC – Accounting Standards Committee of Germany | Vice President, EFRAG Administrative Board)

Prof. Dr. Kerstin Lopatta

(Professor of Financial Accounting, Auditing and Sustainability, University of Hamburg | Vice Chair, EFRAG Sustainability Reporting Board)



Keynote

Dr. Carsten Stender

(Head of Directorate-General VI “European and International Employment and Social Policy”, German Federal Ministry of Labour and Social Affairs)

What has been achieved and what is next on the agenda?

Moderation: **Georg Lanfermann**

(President, DRSC – Accounting Standards Committee of Germany | Vice President, EFRAG Administrative Board)

Panelists:

Prof. Dr. Dr. Ann-Kristin Achleitner

(Distinguished Affiliated Professor, Technical University Munich)

Sven Gentner

(Head of Unit Corporate Reporting, Audit and Credit Rating Agencies, European Commission)

Prof. Dr. Kerstin Lopatta

(Professor of Financial Accounting, Auditing and Sustainability, University of Hamburg | Vice Chair, EFRAG Sustainability Reporting Board)

Dr. Carsten Stender

(Head of Directorate-General VI “European and International Employment and Social Policy”, German Federal Ministry of Labour and Social Affairs)

Coffee break



Agenda



Spenden (Nutzung der Banking App erforderlich)

Bringing ESRS into practice – What are the first experiences from the implementation across Europe?

Moderation: **Prof. Dr. Kerstin Lopatta**

(Professor of Financial Accounting, Auditing and Sustainability, University of Hamburg | Vice Chair, EFRAG Sustainability Reporting Board)

Panelists: **Prof. Dr. Alexander Bassen**

(Professor of Capital Markets and Management, University Hamburg | Member, EFRAG Sustainability Reporting Board)

Dr. Klaus Hufschlag

(Senior Vice President Sustainability Reporting & Controlling, DHL- Group, DEU | Member, EFRAG Sustainability Reporting Technical Expert Group)

Georg Lanfermann

(President, DRSC – Accounting Standards Committee of Germany | Vice President, EFRAG Administrative Board)

Ingo Speich

(Director Sustainability & Corporate Governance, Deka Investment, DEU)



Reflections on the day

Prof. Dr. Alexander Bassen

(Professor of Capital Markets and Management, University Hamburg | Member, EFRAG Sustainability Reporting Board)

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Agenda



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Hamburger Forum der Nachhaltigkeitsberichterstattung 2024

Implementierung und Weiterentwicklung der ESRS

15. November 2024





Begrüßung

Prof. Dr. Matthias Glaubrecht

(Professor für Biodiversität und Tiere, Universität Hamburg | Wissenschaftlicher Leiter, Evolutioneum des Leibniz-Institut zur Analyse des Biodiversitätswandels)

Wesentlichkeitsanalyse – Hands on

Impulsvortrag: **Ingo Arnold**

(Chief Financial Officer, freenet AG)

Moderation: **Prof. Dr. Alexander Bassen**

(Professor of Capital Markets and Management, University Hamburg | Member, EFRAG Sustainability Reporting Board)

Panel-Teilnehmer:

Ingo Arnold

(Chief Financial Officer, freenet AG)

Gabriele Bornemann

(Geschäftsführerin, ESG Powerhouse)

Prof. Dr. Ralf Frank

(Managing Partner, Sustainserv GmbH | Professor für Organisationale Transformation, Gisma University of Applied Sciences)

Robert Kitel

(Head of Sustainability & Future Research, alstria office REIT AG)

Dr. Lothar Rieth

(Leiter Nachhaltigkeit, EnBW)

Wesentlichkeitsanalyse – Hands on

Impulsvortrag: **Ingo Arnold**

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(Leiter Nachhaltigkeit, EnBW)

Kaffeepause



Agenda



Spenden (Nutzung der Banking App erforderlich)



Herausforderungen der Nachhaltigkeitsberichterstattung für KMU – Welchen Beitrag leistet der ESRS VSME?

Impulsvortrag: **Prof. Dr. Christian Fink**

(Professor für Accounting & Controlling, Hochschule RheinMain | Mitglied, DRSC Fachausschuss Nachhaltigkeitsberichterstattung)

Moderation: **Dr. Kati Beiersdorf**

(Technical Director, DRSC | Mitglied, EFRAG Sustainability Reporting Technical Expert Group)

Panel-Teilnehmer:

Prof. Dr. Christian Fink

(Professor für Accounting & Controlling, Hochschule RheinMain | Mitglied, DRSC Fachausschuss Nachhaltigkeitsberichterstattung)

Volker Hartke

(Abteilungsleiter Sustainability Services – Audit, Genoverband)

Judith Herzog-Kuballa

(Referentin für Nachhaltigkeit, VDMA)

Kathrin Stephan

(Mitglied der Geschäftsführung, Herbert Stephan KG)

Dr. Christoph Kreutzer

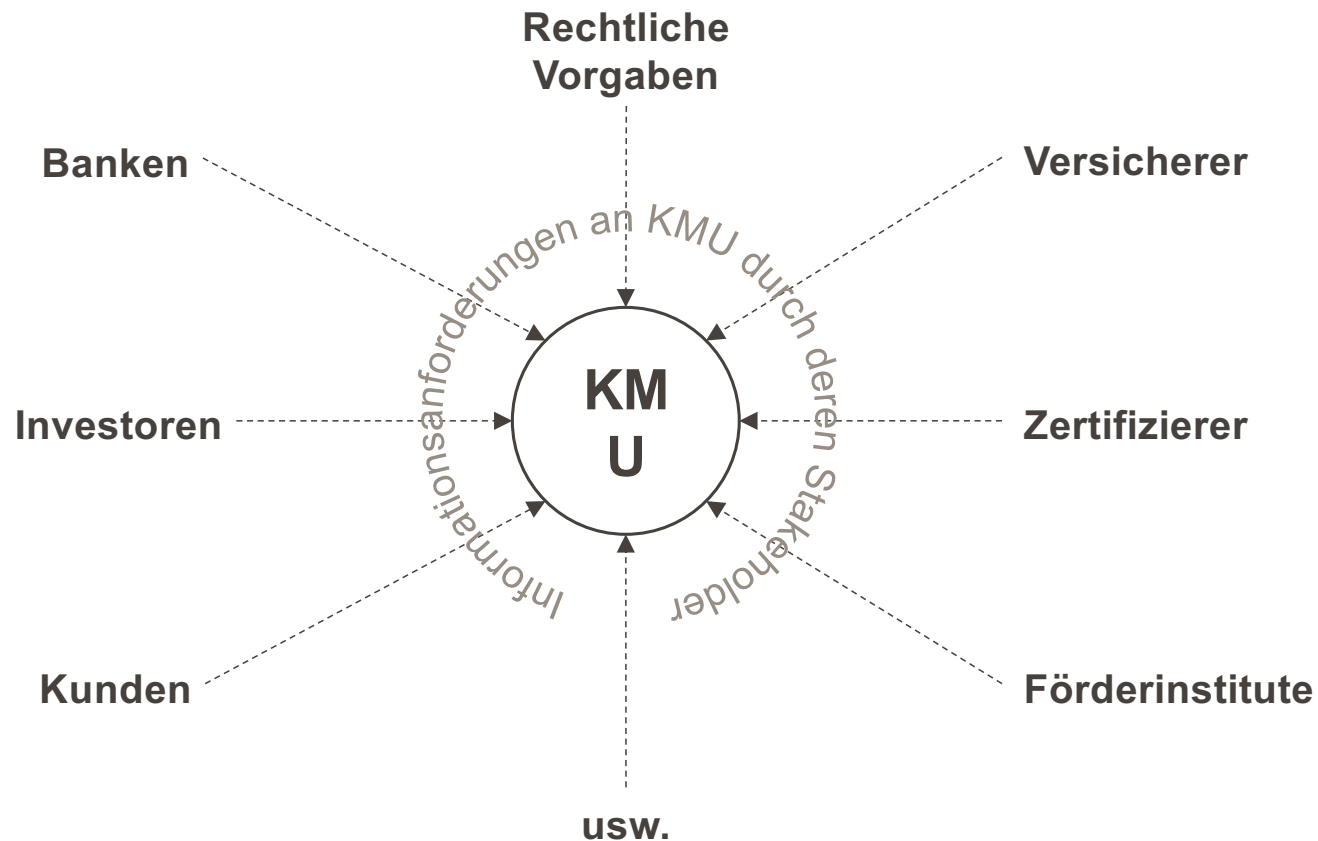
(Teamleiter ESG, S Rating und Risikosysteme GmbH)

Herausforderungen der Nachhaltigkeitsberichterstattung für KMU – welchen Beitrag leistet der ESRS VSME?

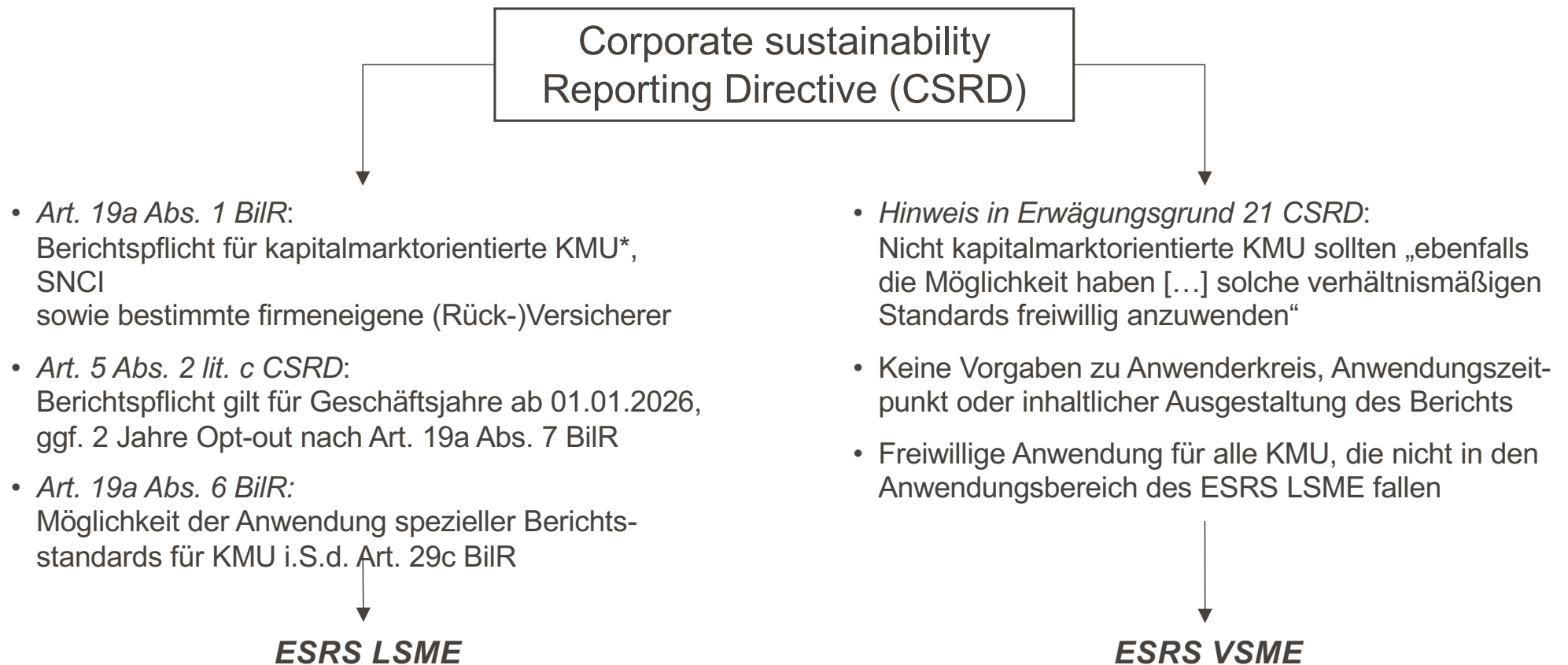
Prof. Dr. Christian Fink

Hamburger Forum der Nachhaltigkeitsberichterstattung 2024
15.11.2024

Stakeholder mit Anforderungen an KMU

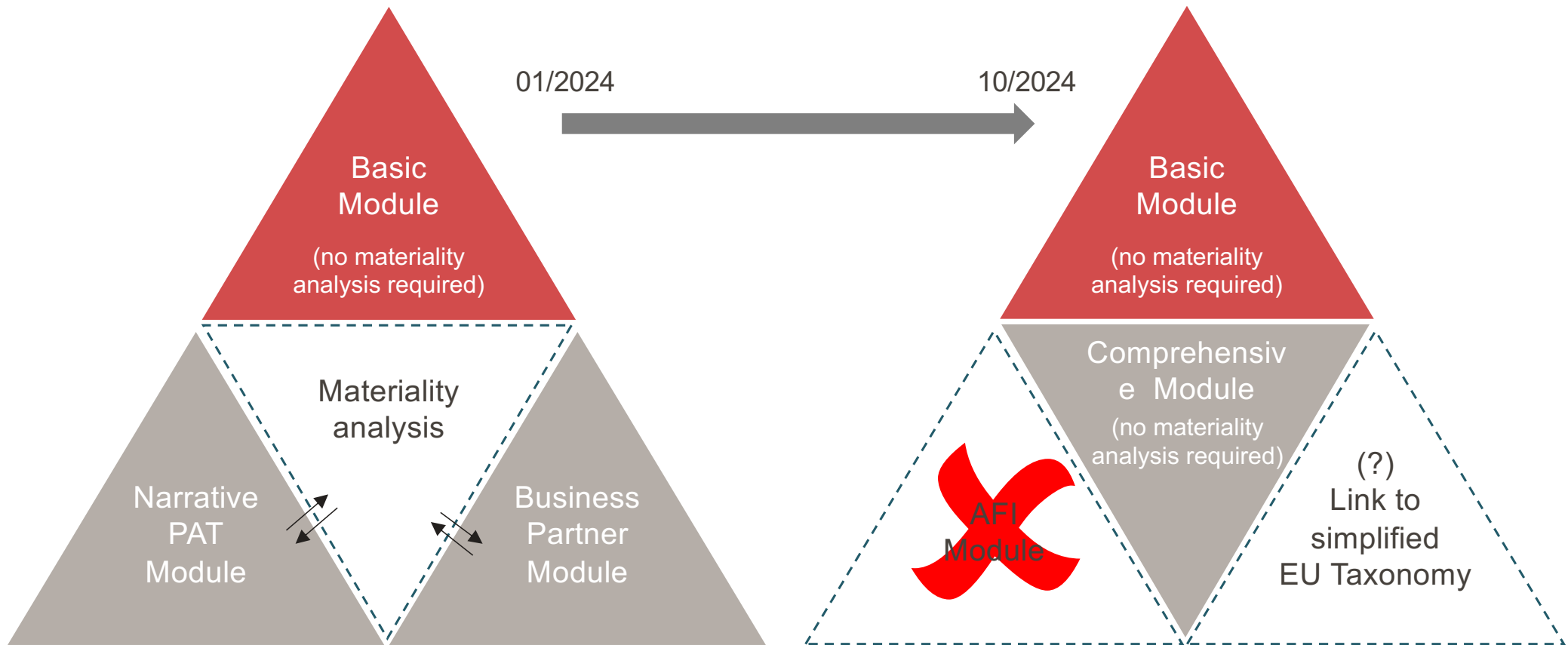


Rechtlicher Hintergrund



* außer Kleinunternehmen

Modularer Aufbau des VSME



Konzeption des VSME (10/2024)

Modulauswahl:	Basic Module ggf. Comprehensive Module (oder ausgewählte Datenpunkte hieraus)
„If applicable“- Ansatz:	Ansatz in beiden Modulen verankert, d.h. bestimmte Daten sind nur anzugeben, wenn sie vom Unternehmen als „einschlägig“ angesehen werden
Entity-specific consideration:	Wenn das Unternehmen über Scope-3-THG-Emissionen berichtet, bezieht es wesentliche Scope-3-Kategorien [...] auf der Grundlage seiner eigenen Bewertung der relevanten Scope-3-Kategorien ein
Berichtsebene:	Für Mutterunternehmen wird eine Konzernberichterstattung empfohlen, wobei der Konzernnachhaltigkeitsbericht befreiende Wirkung hat
Vorjahresdaten:	Anzugeben für Metriken, falls nicht erstmalig berichtet
Classified/sensitive information:	Bestimmte Informationen (z.B. Betriebsgeheimnisse) müssen nicht berichtet werden; in diesen Fällen ist hierauf hinzuweisen

Das Basic Module

- Richtet sich v.a. an Mikro-Unternehmen und definiert die Mindestanforderungen für andere Unternehmen
- Anwendung des Basic Module ist Voraussetzung für die Anwendung des Comprehensive Module und ggf. der vereinfachten EU Taxonomie
- Die Durchführung einer Wesentlichkeitsanalyse ist nicht erforderlich

Angabe

B1: Grundlagen der Berichterstattung

B2: Praktiken für den Übergang zu einer nachhaltigeren Wirtschaft

Angabe

B3: Energie(verbrauch) und Treibhausgasemissionen

B4: Verschmutzung von Boden, Luft und Wasser

B5: Biodiversität

B6: Wasser

B7: Ressourcennutzung, Kreislaufwirtschaft, Abfallmanagement

B8: Belegschaft – allgemeine Merkmale

B9: Belegschaft – Gesundheit und Sicherheit

B10: Belegschaft – Vergütung, Tarifverträge, Schulungen

B11: Verurteilungen und Geldstrafen wegen Korruption und Bestechung

Beispiel zu Änderungen: Angabe B1

Angaben nach dem Entwurf von 01/2024

Angaben zu Grundlagen der Berichterstellung:

- gewählte Berichtsoption
- Einzel- oder Konzernnachhaltigkeitsbericht
- Liste einbezogener Tochterunternehmen (inkl. Adresse)

Angaben nach aktuellem Diskussionsstand 10/2024

Angaben nach dem ursprünglichen Entwurf, **plus** Angaben zu:

- Rechtsform des Unternehmens
- Codes der NACE-Sektorenklassifikation
- Umfang der Bilanz (in EUR)
- Umsatz (in EUR)
- Anzahl der Beschäftigten in Vollzeitäquivalenten oder Kopfzahl
- Land der Haupttätigkeit und Standort der wesentlichen Vermögenswerte
- Geolokalisierung der eigenen, gepachteten oder verwalteten Standorte

Angaben zu zentralen Elemente von Geschäftsmodell/Strategie (**zuvor N1**), inkl.

- Beschreibung der wesentlichen Produktgruppen/Dienstleistungen
- Beschreibung der wesentlichen Märkte, in denen das Unternehmen tätig ist
- Beschreibung der wichtigsten Geschäftsbeziehungen
- falls die Strategie Schlüsselemente mit Nachhaltigkeitsbezug enthält, eine kurze Beschreibung dieser Schlüsselemente

Wenn das Unternehmen ein ESG-Zertifikat erhalten hat, ist eine kurze Beschreibung dessen anzugeben (Aussteller, Datum, Bewertung)

Das Comprehensive Module

- Adressiert die Informationsbedürfnisse von Kreditgebern, Investoren, Geschäftspartnern
- Das Comprehensive Modul ist freiwillig anzuwenden
- Die Durchführung einer Wesentlichkeitsanalyse ist auch hier nicht erforderlich
- „If applicable“-Ansatz gilt für das gesamte Modul

Angabe

- C1: Umsätze aus bestimmten Sektoren und Ausschluss von EU-Referenzbenchmarks
- C2: Geschlechtervielfalt im Governance-Organ
- C3: THG-Emissionsreduktionsziele und Klimatransition
- C4: Klimarisiken
- C5: Belegschaft – zusätzliche Merkmale
- C6: Konzepte und Prozesse zu Menschenrechten
- C7: Schwerwiegende negative Vorfälle im Bereich der Menschenrechte

Beispiel zu Änderungen: Angabe C6/C7

Angaben nach dem Entwurf von 01/2024

BP7: Angaben zur Übereinstimmung der Konzepte bzgl. der eigenen Belegschaft mit international anerkannten Regelungen, inkl. der UN-Leitprinzipien für Wirtschaft und Menschenrechte

BP8: Angaben zu Verfahren zur Überwachung der Einhaltung und Mechanismen zur Behandlung von Verstößen gegen die OECD-Richtlinien für multinationale Unternehmen und die UN-Leitprinzipien für Wirtschaft und Menschenrechte

BP9: Angaben zu Verstößen gegen die OECD-Richtlinien für multinationale Unternehmen oder die UN-Leitprinzipien (inkl. der in den acht grundlegenden Übereinkommen der IAO-Erklärung und der Internationalen Menschenrechtskonvention niedergelegten Grundsätze und Rechte)

Angaben nach aktuellem Diskussionsstand 10/2024

C7 Konzepte und Prozesse zu Menschenrechten:

Ja-/Nein-Fragen dazu, ob das Unternehmen über einen Verhaltenskodex oder ein Menschenrechtskonzept für die eigene Belegschaft verfügt

Ist dies der Fall, folgen *Ja-/Nein-Fragen* zur Abdeckung der Themen Kinderarbeit, Zwangsarbeit, Menschenhandel, Diskriminierung, Unfallprävention etc.

Ja-/Nein-Frage dazu, ob das Unternehmen über ein Verfahren zur Behandlung von Beschwerden der eigenen Belegschaft verfügt

C8 Schwerwiegende negative Menschenrechtsvorfälle:

Ja-/Nein-Fragen dazu, ob es im Unternehmen bestätigte Vorfälle im Zusammenhang mit Kinderarbeit, Zwangsarbeit, Menschenhandel, Diskriminierung etc. gibt

Ist dies der Fall, *kann* das Unternehmen die Maßnahmen beschreiben, die zur Behandlung der beschriebenen Vorfälle ergriffen wurden

Literaturtipps

- Bassen/Beiersdorf/Fink/Lopatta* (2024): § 30 Europäische Standards für die Nachhaltigkeitsberichterstattung von KMU, in: Freiberg/Lanfermann (Hrsg.): Haufe ESRS-Kommentar, 2. Aufl. 2024
- Beiersdorf/Lanfermann* (2024): Nachhaltigkeitsberichterstattung von kleinen und mittleren Unternehmen – vielfältige Informationsbedarfe von Stakeholdern, in: DB 2024, S. 1-6
- DRSC/RNE* (Hrsg.): Nachhaltigkeitsberichterstattung von KMU – Ein aktueller Überblick über Informationsbedarfe von Stakeholdern, abrufbar unter www.drsc.de
- DRSC/RNE* (Hrsg.): Einschätzung der Principal Adverse Impact Indicators durch die DRSC/RNE-Pilotgruppe „KMU-Reporting“, abrufbar unter www.drsc.de
- Hommelhoff/Allgeier* (2024): Zum EFRAG-Entwurf für einen VSME ESRS – Der Unionsgesetzgeber ist gefordert, in: IRZ 2024, S. 205-210
- Schütte/Dickel* (2024): Der geplante VSME-Standard für nicht berichtspflichtige kleine und mittelgroße Unternehmen im Kontext von ESRS und DNK, in: WPg 2024, S. 856-864
- Warnke/Müller* (2024): Umsetzung der Nachhaltigkeitsberichterstattung in KMU – Das Basismodul für die freiwillige Nachhaltigkeitsberichterstattung, in: BC 2024, S. 325-331

Kontakt Daten

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Vielen Dank für Ihre Aufmerksamkeit!

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Mittagspause

mit freundlicher Unterstützung durch **Creditreform** 



ESRS und Digitalisierung – Datenverfügbarkeit

Impulsvortrag: **Prof. Dr. Othmar M. Lehner**

(Director of the Hanken Centre for Accounting, Finance and Governance, Hanken School of Economics, Helsinki | Director Sustainability Reporting Services, KPMG Austria)

Moderation: **Prof. Dr. Timo Busch**

(Professor für Management and Sustainability, Universität Hamburg)

Panel-Teilnehmer: **Richard Bössen**

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Alexander Holst

(Geschäftsführer Sustainability Strategy & Services, Accenture GmbH)

Robert Kirchner

(Deputy Director General Data and Statistics, Deutsche Bundesbank)

Kristina Rüter

(Managing Director, Global Head of ESG Methodology, ISS ESG)



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Digitalisierung in der Nachhaltigkeitsberichterstattung

Prof. Dr. Othmar M Lehner CPA

Certified Sustainability Auditor

Wirtschaftsuniversität Hanken, Helsinki, Finland

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Die Bedeutung der Datenverfügbarkeit für die doppelte Wesentlichkeitsanalyse in den ESRS

- Die **doppelte Wesentlichkeitsanalyse** ist ein zentrales Element der ESRS. Sie erfordert von Unternehmen eine umfassende Bewertung der Nachhaltigkeitsthemen sowohl aus der **Outside-in-Perspektive** (finanzielle Auswirkungen auf das Unternehmen) als auch aus der **Inside-out-Perspektive** (Auswirkungen des Unternehmens auf Umwelt und Gesellschaft).
- Diese Analyse erfordert es, verschieden-strukturierte **Daten entlang der gesamten Wertschöpfungskette zusammenzufassen und zu bewerten.**

Herausforderungen:

- **Komplexität der Lieferketten:** Globale Lieferketten machen die Datenerfassung schwierig. Daten sind oft nicht strukturiert und/oder falsch aggregiert. -> fehleranfällige Schätzungen
- **Datenqualität und -verfügbarkeit:** Viele Lieferanten, insbesondere KMU, verfügen nicht über die notwendigen Systeme zur Datenerfassung und Weiterleitung.
- **Standardisierung:** Unterschiedliche globale Berichtsstandards erschweren den Vergleich und die Konsolidierung von Daten.

Die Bedeutung der Daten für KPIs im ESRS-konformen Bericht

- Die ESRS verlangen detaillierte **Metriken**, insbesondere im Bereich der Treibhausgasemissionen (Scope 1, 2 und 3 gemäß GHG Protocol).
- **Phase-in-Bestimmungen**
 - Die **Phase-in-Bestimmungen** erlauben es Unternehmen, die Datenerfassung entlang der Wertschöpfungskette schrittweise zu verbessern und die Datenqualität zu heben.
- **Erfassung von Scope-3-Emissionen**
 - entlang der Wertschöpfungskette ist aber bereits jetzt unverzichtbar, um ein vollständiges Bild der Umweltauswirkungen zu erhalten.
- **Herausforderungen bei der KPI-Erfassung**
 - **Daten von Lieferanten:** Viele Lieferanten haben keine systematische Erfassung von Energie- und CO₂e-Daten. Durchsetzungsfähigkeit?
 - **Datenqualität:** Unvollständige oder ungenaue Daten beeinträchtigen die Zuverlässigkeit des Berichts. WP?
 - **Komplexität der KPIs:** Unterschiedliche Berechnungsmethoden erschweren die Vergleichbarkeit.

Rolle von öffentlichen Datenquellen (Beispiele)

Um diese Herausforderungen zu bewältigen, können Unternehmen auf **öffentliche Datenbanken** zurückgreifen:

- **WWF und Biodiversität:** Der WWF bietet umfangreiche Daten zur Biodiversität, die Unternehmen nutzen können, um potenzielle Auswirkungen auf Ökosysteme zu bewerten .
- **Amnesty International und Menschenrechte:** Informationen über Menschenrechtslagen in verschiedenen Regionen helfen, soziale Risiken in der Lieferkette zu identifizieren.
- **Copernicus-Klimadaten:** Das europäische Erdbeobachtungsprogramm Copernicus stellt hochauflösende Klimadaten bereit, die für die Risikobewertung in Bezug auf den Klimawandel genutzt werden können .

WHICH BIODIVERSITY RISK ASPECT DO YOU WANT TO SEE?

2.4 Ecosystem Condition

Show more settings

WHAT AM I SEEING HERE?

Ecosystem Condition

Ecosystem condition indicates whether the natural environment is intact and connected.

Poor ecosystem condition can result in businesses having restricted access in the long-term to the quantity and quality of resources and enablers needed for their activities as well as other ecosystem services they rely on. The preservation and restoration of terrestrial, freshwater and marine habitat is a key component in addressing biodiversity risk, and to achieve sustainable development goals.

The ecosystem condition indicator has been calculated separately for terrestrial, freshwater and marine areas. Terrestrial: Biodiversity Intactness Index and Functional Connectivity of the World's Protected Areas were used. Freshwater: The Water Risk Filter's (WRF) Fragmentation Status of Rivers has been integrated into the Biodiversity Risk Filter without changes. See the specific risk indicator layers in the WRF methodology for more details. Marine areas: Ocean Health Index' habitat condition data for six marine ecosystems was considered.

What does very high risk mean for this indicator?

Areas of very high risk are estimated to have low levels of ecosystem intactness (below 70% or 82% for terrestrial and marine areas, respectively) and low levels of connectivity (high fragmentation of rivers and low mammal movement probability). See the documentation for more details.

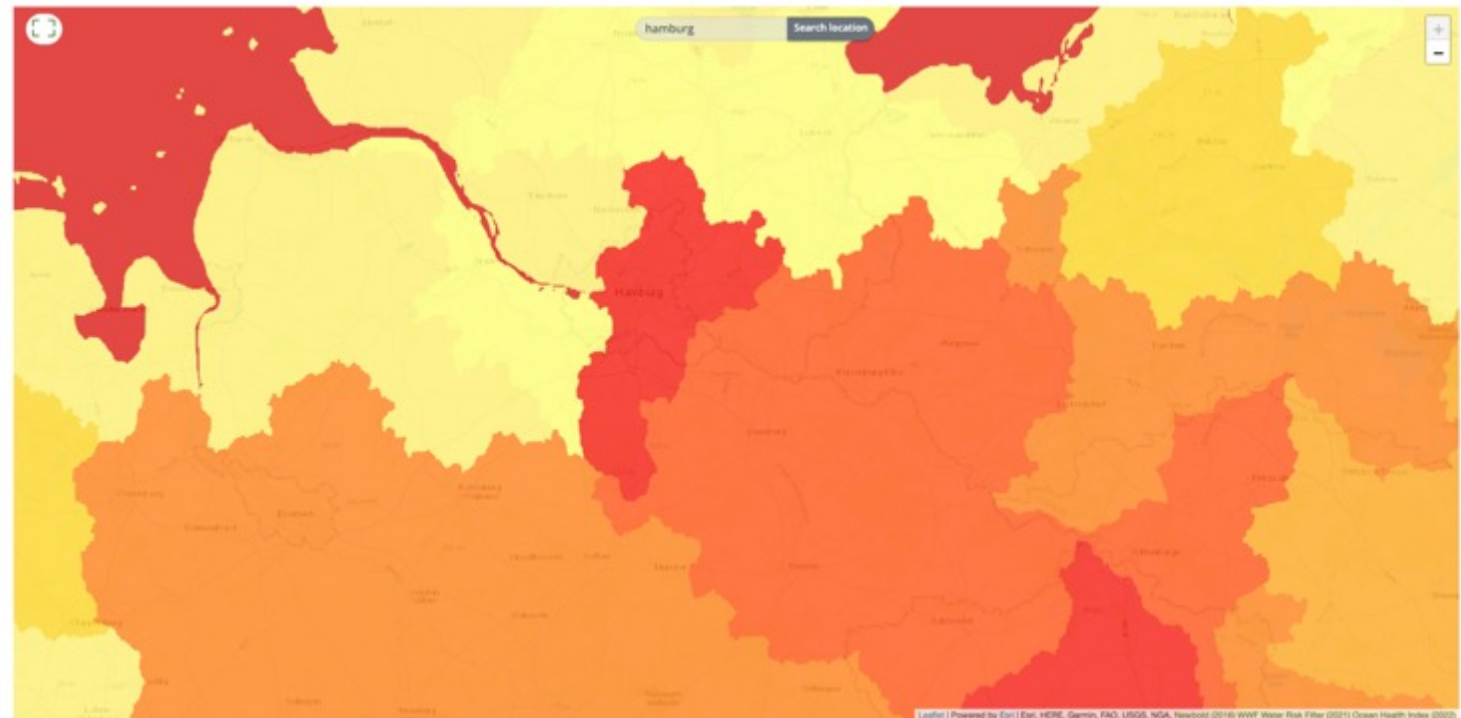
Newbold (2016)

WWF Water Risk Filter (2021)

Ocean Health Index (2022)

n/a Very low risk Very high risk

You are currently viewing risk layers for terrestrial areas only. To view also marine area risk layers, use the switch:



- Example Hamburg, Ecosystem Dependency
Source: **WWF Risk Filter Suite**

Einsatz von Digitalisierung und KI

Digitalisierung und **KI** können den Prozess der Datenerhebung und -analyse erheblich verbessern:

- **Automatisierte Datenerfassung:** Digitale Plattformen ermöglichen die automatische Sammlung von Daten aus verschiedenen Quellen (siehe Upright Project).
- **Datenintegration:** KI kann unstrukturierte Daten aus öffentlichen Quellen integrieren und für die Analyse aufbereiten.
- **Datenvalidierung:** KI kann Anomalien in den Daten erkennen und die Qualität sicherstellen.
- **Risikoanalyse:** Machine-Learning-Algorithmen können Risiken entlang der Wertschöpfungskette identifizieren und priorisieren.
- **Standardisierung:** Nutzung von Technologien wie **XBRL** (ESEF) zur Standardisierung und Austauschbarkeit von Daten.

Softwarelösungen für verschiedene Bereiche des Nachhaltigkeitsreportings (Beispiele, viele weitere am Markt)

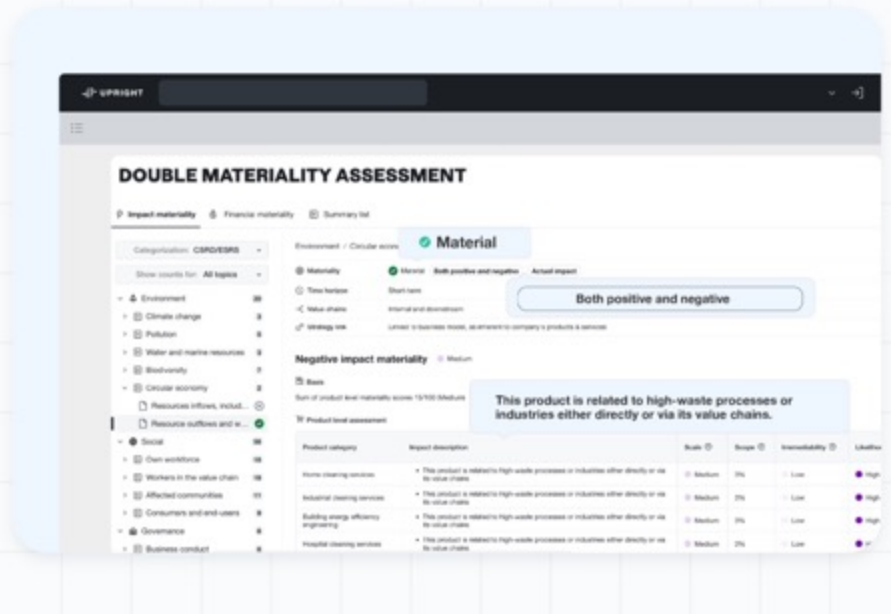
- **SAP Sustainability Control Tower**
 - **Funktionalität:** Integration von ESG-Daten in Geschäftsprozesse, Echtzeit-Analyse.
 - **Vorteile:** Umfassende Lösung für große Unternehmen, unterstützt die doppelte Wesentlichkeitsanalyse durch integrierte Risikobewertung.
 - **Herausforderungen:** Hohe Implementierungskosten und Komplexität für KMU .
- **Microsoft Cloud for Sustainability**
 - **Funktionalität:** Cloudbasierte Plattform für Datenerfassung und -analyse.
 - **Vorteile:** Skalierbarkeit, Echtzeit-Datenverarbeitung, Integration von öffentlichen Datenquellen.
 - **Herausforderungen:** Abhängigkeit von Datenverfügbarkeit, Bedarf an technischem Know-how.
- **EcoVadis**
 - **Funktionalität:** Nachhaltigkeitsbewertungen entlang der Lieferkette.
 - **Vorteile:** Standardisierte Assessments, Nutzung von Branchendatenbanken.
 - **Herausforderungen:** Umfangreiche eigene Dateneingabe erforderlich, Kosten für KMU.
- **Workiva**
 - **Funktionalität:** Automatisierte Erfassung und Aggregation von KPI-Daten, Echtzeit-Kollaboration und -Berichterstattung.
 - **Vorteile:** Einheitliche Datenplattform, Minimierung von Fehlern durch automatische Datenaktualisierung, unterstützt Multiple Frameworks.
 - **Herausforderungen:** Anpassung an spezifische Unternehmensanforderungen kann zeitaufwendig sein.

Beispiel KI: The Upright Project

Upright combines rigorous science-based analysis with stakeholder views to yield a uniquely robust assessment of double materiality for your company.

[Request a demo >](#)

[Explore live data >](#)



The Upright Project
Promoted

CSRD reporting deadline approaching? Get a data-driven double materiality assessment in just 6 weeks—no lengthy interview rounds but objective, granular, and easily auditable results.

CSRD DOUBLE MATERIALITY ASSESSMENT

done right

UPRIGHT PROJECT

Resource-efficient CSRD
Double Materiality Assess...
uprightproject.com

[Request Demo](#)

Top negative impacts

Siemens uses resources or causes negative impacts mostly in categories *Scarce human capital*, *GHG emissions*, and *Non-GHG emissions*. The negative contribution in the *GHG emissions* impact category seems to be driven mostly by its Low-voltage switchgear, Radiation therapy machines, Mammography machines, Radio frequency detectors, High-voltage switchgear, and Medical laboratory automation systems products.



Top positive impacts

Siemens seems to create the most significant positive value in categories *Taxes*, *Societal infrastructure*, and *Physical diseases*. The positive contribution in the *Societal infrastructure* impact category is mostly driven by its Electricity meters, Low-voltage switchgear, Train signalling systems, Lithium-ion batteries, Substation automation software, and Smart electricity grid software products.

- Example Siemens, AI created sustainability report
Source: uprightplatform.com

Fazit

- Die Verfügbarkeit qualitativ hochwertiger ESG-Daten ist unerlässlich für die doppelte Wesentlichkeitsanalyse entlang der Wertschöpfungskette. Digitalisierung und KI sind Schlüsseltechnologien, um diese Daten effizient zu erheben und zu analysieren.
- Für die Erstellung ESRS-konformer Berichte ist die Datenverfügbarkeit und genaue Erfassung, insbesondere in Bezug auf GHG Emissionen, essenziell. Hier können digitale Tools, zentralisierte Datenbanken und Tagging die Datenerhebung und -verarbeitung erheblich erleichtern.
- Kleine und mittlere Unternehmen (KMU) benötigen besondere Unterstützung, um die Herausforderungen der CSRD und ESRS zu meistern. Technologische Lösungen müssen auf ihre Bedürfnisse zugeschnitten sein und leicht skalierbar. Phase-In Bestimmungen können unterstützen die notwendigen Prozesse zu implementieren.



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Digitalisierung in der Nachhaltigkeitsberichterstattung

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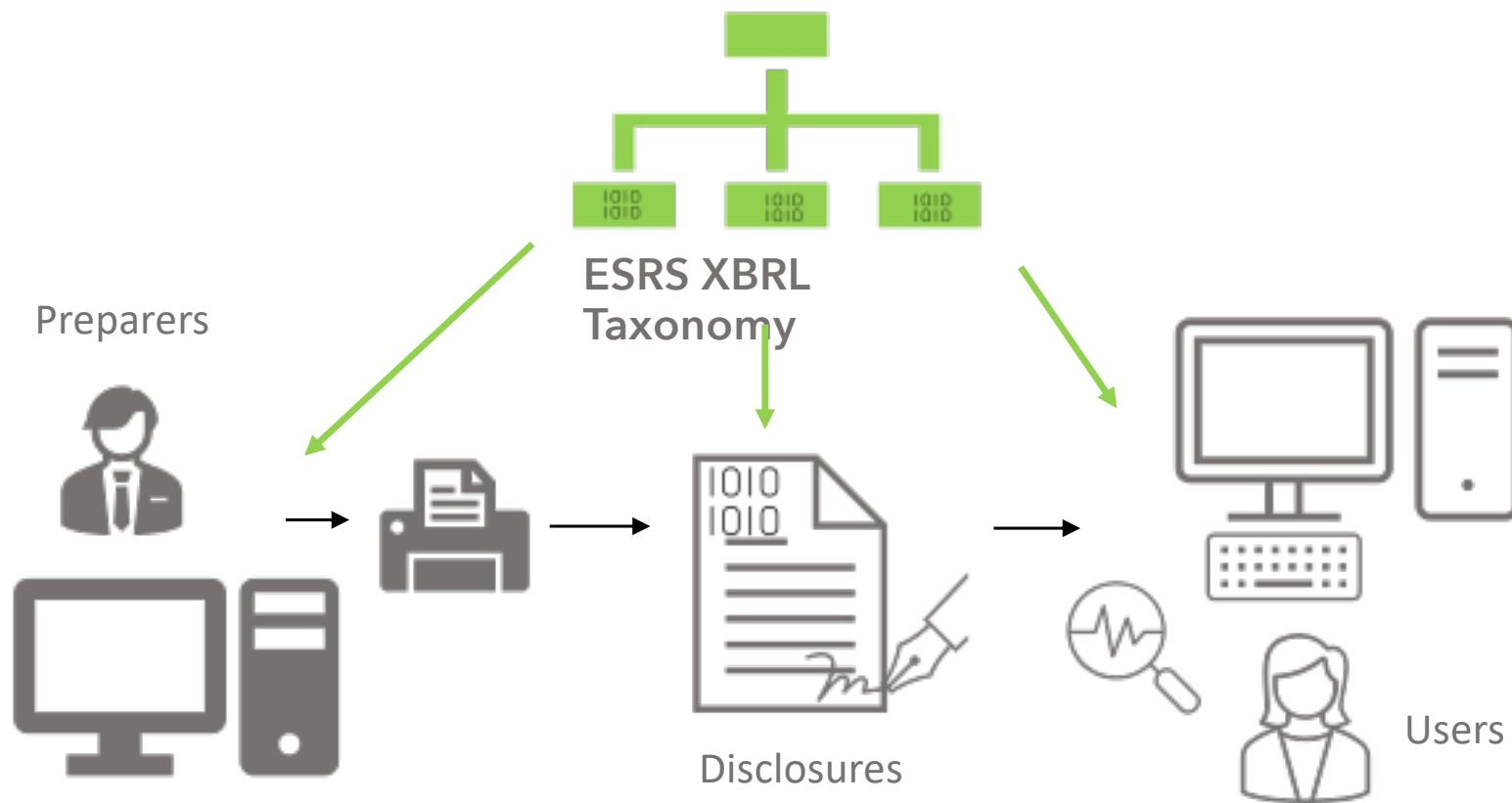


Enabling *smart* sustainability disclosures with digital tagging

Hamburger Forum der Nachhaltigkeits-
Berichterstattung, 15. November 2024



The digital ESRS XBRL Taxonomy: building a bridge



Digital Transformation Example: SBM-1

Narrative Disclosures

- L1= Level 1
- L2=Level 2
- L3 = level 3



Disclosure Requirement SBM-1 – Strategy, business model and value chain	Presentation Relationships	Ref. Label	Type	References
38. The undertaking shall disclose the elements of its strategy that relate to or impact sustainability matters, its business model and its value chain.	[200710] ERS52:SBM-1 Strategy, business model and value chain			
	Disclosure of elements of strategy that relate to or impact sustainability matters, business model and value chain [text block]		TextBlock	ESRS ESRS 2 38 SBM-1
39. The objective of this Disclosure Requirement is to describe the key elements of the undertaking's general strategy that relate to or affect sustainability matters, and the key elements of the undertaking's business model and value chain, in order to provide an understanding of its exposure to impacts, risks and opportunities and where they originate.	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters [text block]		TextBlock	ESRS ESRS 2 40 SBM-1
	Description of significant groups of products and (or) services offered, including changes in reporting period (new/removed products and...		TextBlock	ESRS ESRS 2 40 a i SBM-1
	Description of significant markets and (or) customer groups served, including changes in reporting period (new/removed markets and/or...		TextBlock	ESRS ESRS 2 40 a ii SBM-1
40. The undertaking shall disclose the following information about the key elements of its general strategy that relate to or affect sustainability matters:	Total number of employees (head count), at end of period		totalLabel Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G
(a) a description of:	Total number of employees (head count), during period		totalLabel Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G
i. significant groups of products and/or services offered, including changes in the reporting period (new/removed products and/or services);	Number of employees (head count) [abstract]		String	
ii. significant markets and/or customer groups served, including changes in the reporting period (new/removed markets and/or customer groups);	Number of employees (head count) [table]		Table	
iii. headcount of employees by geographical areas, and	Geographical area [typed axis]		Axis	
iv. where applicable and material, products and services that are banned in certain markets;	Number of employees (head count) [line items]		String	
	Number of employees (head count), at end of period		Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G
	Number of employees (head count), during period		Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G
(b) a breakdown of total revenue, as included in its financial statements, by significant ESRG 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;	Description of products and services that are banned in certain markets [text block]		TextBlock	ESRS ESRS 2 40 a iv SBM-1
	Total revenue		totalLabel Monetary	ESRS E1 AR 77 b E1-9, ESRS E1 AR 51
	Breakdown of revenue [abstract]		String	
(c) a list of the additional significant ESRG 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 ESRG 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;	Breakdown of revenue [table]		Table	
	Operating segment [typed axis]		Axis	
	Sectors and economic activities [axis]		Axis	
	Total sectors and economic activities / NA [member]		totalLabel Domain	
	Breakdown of revenue [line items]		String	
(d) where applicable, a statement indicating, together with the related revenues, that the undertaking is active in:	Total revenue		totalLabel Monetary	ESRS E1 AR 77 b E1-9, ESRS E1 AR 51
i. the fossil fuel (coal, oil and gas) sector ¹ , (i.e., it derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council ²), including a disaggregation of revenues derived from coal, from oil and from gas, as well as the revenues derived from Taxonomy-aligned economic activities related to fossil gas as required under Article 6(7)(a) of Commission Delegated Regulation 2023/2178 ³ ; ii. chemicals production ⁴ , (i.e., its activities fall under Division 28.2 of Annex 1 to Regulation (EC) No 1893/2006; iii. controversial weapons ⁵ (anti-personnel mines, cluster munitions, chemical weapons and biological weapons); and/or	List of additional significant ESRG sectors in which significant activities are developed or in which undertaking is or may be connected to r		Enumeration	ESRS ESRS 2 40 c SBM-1
	Undertaking is active in fossil fuel (coal, oil and gas) sector		Boolean	ESRS ESRS 2 40 d i SBM-1, Commis
	Revenue from fossil fuel (coal, oil and gas) sector		Monetary	ESRS ESRS 2 40 d i SBM-1, Commis
	Revenue from coal		Monetary	ESRS ESRS 2 40 d i SBM-1
	Revenue from oil		Monetary	ESRS ESRS 2 40 d i SBM-1
	Revenue from gas		Monetary	ESRS ESRS 2 40 d i SBM-1
	Revenue from Taxonomy-aligned economic activities related to fossil gas		Monetary	ESRS ESRS 2 40 d i SBM-1
ii. the cultivation and production of tobacco ⁶ ;	Undertaking is active in chemicals production		Boolean	ESRS ESRS 2 40 d ii SBM-1, Commis
	Revenue from chemicals production		Monetary	ESRS ESRS 2 40 d ii SBM-1, Commis
(e) an assessment of its current significant products and/or services, and significant markets and customer groups, in relation to its sustainability-related goals; and	Undertaking is active in controversial weapons		Boolean	ESRS ESRS 2 40 d iii SBM-1, Commis
	Revenue from controversial weapons		Monetary	ESRS ESRS 2 40 d iii SBM-1, Commis
(f) the elements of the undertaking's strategy that relate to or impact sustainability matters, including the main challenges ahead, critical solutions or projects to be put in place, when relevant for sustainability reporting.	Undertaking is active in cultivation and production of tobacco		Boolean	ESRS ESRS 2 40 d iv SBM-1, Commis
	Revenue from cultivation and production of tobacco		Monetary	ESRS ESRS 2 40 d iv SBM-1, Commis
41. If the undertaking is based in an EU Member State that allows for an exemption from the disclosure of the information referred to in Article 10, paragraph 1, sub-point (a) of Directive 2013/34/EU ¹ , and if the undertaking has made use of that exemption, it may omit the breakdown of revenue by significant ESRG sector required by paragraph 40(b). In this case the undertaking shall nevertheless disclose the list of ESRG sectors that are significant for the undertaking.	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas		TextBlock	ESRS ESRS 2 40 e SBM-1
	Description of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sust.		TextBlock	ESRS ESRS 2 40 f SBM-1
	Disclosure of elements of strategy that relate to or impact sustainability matters [text block]		TextBlock	ESRS ESRS 2 40 g SBM-1
	List of ESRG sectors that are significant for undertaking when omitting breakdown of revenue by significant ESRG sector		EnumerationSet	ESRS ESRS 2 41 SBM-1
42. The undertaking shall disclose a description of its business model and value chain, including:	Description of business model and value chain [text block]		TextBlock	ESRS ESRS 2 42 SBM-1
(a) its inputs and its approach to gathering, developing and securing those inputs;	Description of inputs and approach to gathering, developing and securing inputs [text block]		TextBlock	ESRS ESRS 2 42 a SBM-1
(b) its outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders; and	Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders [text block]		TextBlock	ESRS ESRS 2 42 b SBM-1
(c) the main features of its upstream and downstream value chain and the undertaking's position in its value chain, including a description of the main business actors (such as key suppliers, customers, distribution channels and end-users); and their relationship to the undertaking. When the undertaking has multiple value chains, the disclosure shall cover the key value chains.	Description of main features of upstream and downstream value chain and undertaking's position in value chain [text block]		TextBlock	ESRS ESRS 2 42 c SBM-1

Numerical/table

Numerical/table

Boolean/Numerical

EFRAG provides additionally: Illustrative Examples of tagged ESRS XBRL Reports, created with an off-the-shelf tagging tool



Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1

Highlight XBRL Elements

Fact Properties

Concept

- (eers) Energy consumption from fossil sources

Dimensions

Date 1 Jan 2025 to 31 Dec 2025

Fact Value 3,300,000.00 utr/MWh

Accuracy 2 (hundredths)

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Energy...

< 1 of 1 >

Validation

No ISSUES

References

ESRS

Name	ESRS
Number	E1
Paragraph	37
Subparagraph	a
Section	E1-5

Commission Delegated Regulation (EU)

Commission Delegated Regulation (EU)

Calculations

[E1-5] Energy consumption and mix
 Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Quisque vehicula in massa quis convallis. In hac habitasse platea dictumst.

Table 1 Energy consumption and mix in 2025

	2025	2026
Total energy consumption	5100	4850
Total fossil energy consumption	3300	3000
Fuel consumption from coal and coal products	650	550
Fuel consumption from crude oil and petroleum products	360	320
Fuel consumption from natural gas	900	760
Fuel consumption from other fossil sources	540	540
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	850	830
Share of fossil sources in total energy consumption	64.71%	61.86%
Consumption from nuclear sources	600	550
Share of consumption from nuclear sources in total energy consumption	11.76%	11.34%
Total renewable energy consumption	1200	1300
Fuel consumption from renewable sources	200	250
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	450	450
Consumption of self-generated non-fuel renewable energy	550	600
Share of renewable sources in total energy consumption	23.53%	26.8%
Non-renewable energy production	2400	2250
Renewable energy production	1000	1100
Total energy consumption from activities in high climate impact sectors	1300	1200
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors	5.26	5.11

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Pellentesque egestas, metus vitae hendrerit dapibus, turpis odio condimentum metus, ne vulgiate augue eros et eros. Fusce ut amet facilisis nibh. Scam in aliquam libero. Quisque at interdum justo, et dictum diam. Ut sit mauris enim in aliquam enim. Sit erosus in 400,000 \$100. Sit erosus from convallis.

Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1-Illustrative

Highlight XBRL Elements

Fact Properties

Description of key characteristics of employees in own workforce [text block]

Number of employees in countries with 50 or more employees representing at least 10% of total number of employees, at end of period

Concept

- (eers) Number of employees in countries with 50 or more employees representing at least 10% of total number of employees, at end of period

Dimensions

Country [axis]

Andorra

Date 31 Dec 2025

Fact Value € 110,0000

Accuracy 4

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Num...

< 1 of 1 >

Validation

No issues

[S1-6] Characteristics of undertaking's employees
 Total number of employees (head count), at end of period is 250. Total number of employees (head count), during period is 260. Total number of employees who have left undertaking is 10. Percentage of employee turnover is 4%. Etiam etiam ante eros, non rhoncus elit sagittis eget. Vestibulum tuncidat du lacere, vel pharetra mauris ultrices eget. Intereger lectus orci, lobortis ut feugiat viverra, orname eget ex. Suspendisse etiamid tuncid vel neque tuncidant tempus. Interdum et maletamda fames ac ante ipsum primis in faucibus.

Nunc non ullamcorper enim. Vestibulum venenatis pretium nisi at cursus. Nam a turpis non leo convallis maximam id quam magna. Praesent eget maximam lacus. Nullam sodales libero vel urna tuncidat, ut laetum sem faucibus. Phasellus at tuncque tellus, eget gravida sem. Donec et feugiat eros.

Table 2

Gender	2025	2026
Female	83	93
Male	108	110
Other	22	25
Not reported	13	20
Total	230	250

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Table 3

Country	2025	2026
Country A	110	113
Country B	60	70

Vivamus lacinus faucibus risus, nec semper urna pulvinar vel. Fusce vitae orci orci. Morbi sit amet purus quis lacus dignissim tempus. Pellentesque est lectus, nulla vitae gravida eget, ullamcorper a quam.

Table 4

	Female	Male	Other	Not disclosed	Total					
Number of employees	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026
Number of permanent employees	87	95	182	116	23	25	18	20	230	250
Number of temporary employees	63	70	37	80	20	20	14	14	116	184
Number of temporary employees	33	35	30	30	3	5	4	6	70	76
Number of non-qualified long employees	10	10	14	18	0	0	0	0	24	28
Number of full	83	85	87	70	18	18	12	12	180	185

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How to Tag Numerical Elements

! Elements successfully tagged!

E3-4 Water consumption	2025	2026
Company D 31.12. m ³		
Water consumption	5200	4200
Water consumption in areas of material water risk	Year	Unit
Water consumption in areas of high-water stress	550	320
Water recycled and reused	960	450
Water stored	440	350
Changes in water storage	-150	+100
Water intensity ratio (m3/MEUR)	4,8	4

- Name
- + [302060] E2-6 Anticipated financial effects...
 - + [302810] E2.IRO-1 Description of processes...
 - + [303010] E3-1 Policies related to water and...
 - + [303020] E3-2 Actions and resources relate...
 - + [303030] E3-3 Targets related to water and...
 - + [303040] E3-4 Water consumption
 - + Disclosure of information about water co...
 - + Total water consumption
 - + [303810] E3.IRO-1 Description of processes...
 - + [304010] E4-1 Transition plan and consider...

How to Tag Narrative Elements

!

Element successfully tagged!

[E3-1] Policies related to water and marine resources

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1.Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor. Nulla cursus risus et maximus iaculis. Duis pulvinar eros vitae fringilla ultrices. Pellentesque commodo finibus massa, ut convallis dui imperdiet euismod. Proin lacinia nibh condimentum, tempor augue molestie, iaculis purus. Etiam vehicula metus aliquet ipsum sollicitudin, sed consectetur eros faucibus. Mauris blandit mauris sed cursus tincidunt. Morbi quis nisl eu turpis molestie porttitor.

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Name	
+ [Folder]	[302060] E2-6 Anticipated financial effects...
+ [Folder]	[302810] E2.IRO-1 Description of processes...
+ [Folder]	[303010] E3-1 Policies related to water and...
+ [File]	Disclosure of policies adopted to manage...
+ [Folder]	[303020] E3-2 Actions and resources relate...
+ [Folder]	[303030] E3-3 Targets related to water and...
+ [Folder]	[303040] E3-4 Water consumption
+ [Folder]	[303050] E3-5 Anticipated financial effects...
+ [Folder]	[303810] E3.IRO-1 Description of processes...
+ [Folder]	[304010] E4-1 Transition plan and consider...

How to Tag Boolean Elements

! Element successfully tagged!

[E3-3] Targets related to water and marine resources

Name of the target is target1. Name of related impact is impact1. Name of the related policy is policy1. The measurable target is set to 330 or 20%. Proin suscipit arcu sem, vitae venenatis ex placerat eu. Aenean ac ligula quis risus condimentum mattis. Nullam facilisis rutrum nisi, a consectetur urna scelerisque at. Nunc id volutpat eros. Integer sodales urna in metus dapibus g... Value ... commodo.The baseline value is 250 or 10% ... pro vel dui accumsan, a vestibulum justo orri ... dolor ut ipsum tempus varius. Maecenas no ... turpis. Sed viverra libero vel dui accumsan, a ... m, posuere ac lacinia sit amet, commodo gr ... eet, pharetra purus ac, imperdiet nisi. Nam rutrum lacus nisi et egestas. Maecenas non mauris malesuada, auctor nisi ac, pharetra ligula. In facilisis posuere nisi, eget interdum turpis cursus id. Phasellus efficitur eget leo vitae porttitor.

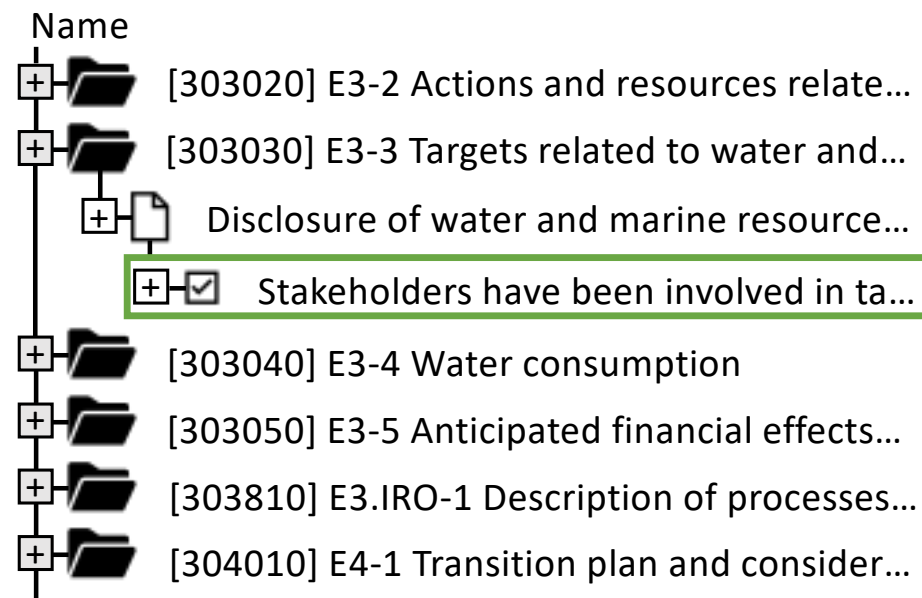
Value

True / Yes

False / No

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How to Tag Enumeration Elements

! Element successfully tagged!

[E3-3] Targets related to water and marine resources

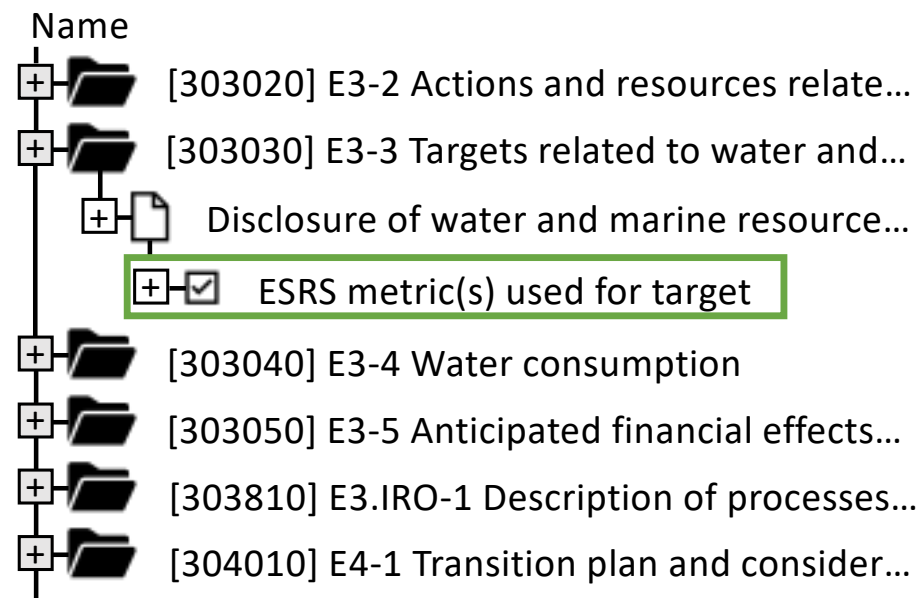
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Value
<input checked="" type="checkbox"/> Microplastics used
<input type="checkbox"/> Emissions to water
<input type="checkbox"/> Water stored

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Data can be extracted from human-readable Inline XBRL reports



Sustainability
Statement
2026

[E3-3] Targets related to water and marine resources

Name of the target is target1. Name of related impact is impact1. Name of the related policy is policy1. The measurable target is set to 330 or 20%. Water consumption of 5800 m3. Aenean ac ligula quis risus condimentum mattis. Nullam facilisis rutrum nisi, a consectetur urna scelerisque at. Nunc id volutpat eros. Integer sodales urna in metus dapibus gravida. Cras commodo lorem et est ornare commodo. The baseline value is 250 or 10%. The baseline year is 2026. Sed viverra libero vel dui accumsan, a vestibulum justo ornare. Sed eget dignissim ligula. Vestibulum sed dolor ut ipsum tempus varius. Maecenas non elit bibendum nisl fermentum blandit in in turpis. Sed viverra libero vel dui accumsan, a vestibulum justo ornare. Maecenas lorem sem, posuere ac lacinia sit amet, commodo gravida turpis. Curabitur dignissim libero laoreet, pharetra purus ac, imperdiet nisi. Nam rutrum iaculis nisl et egestas. Maecenas non mauris malesuada, auctor nisi ac, pharetra ligula. In facilisis posuere nisi, eget interdum turpis cursus id. Phasellus efficitur eget leo vitae porttitor.

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Use of digital XBRL reports and their facts for analytical purpose

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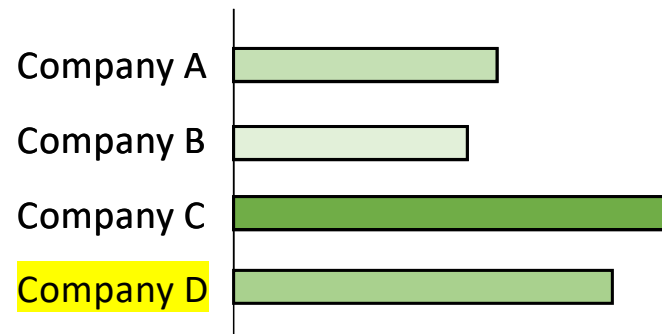


Sustainability
Statement 2026

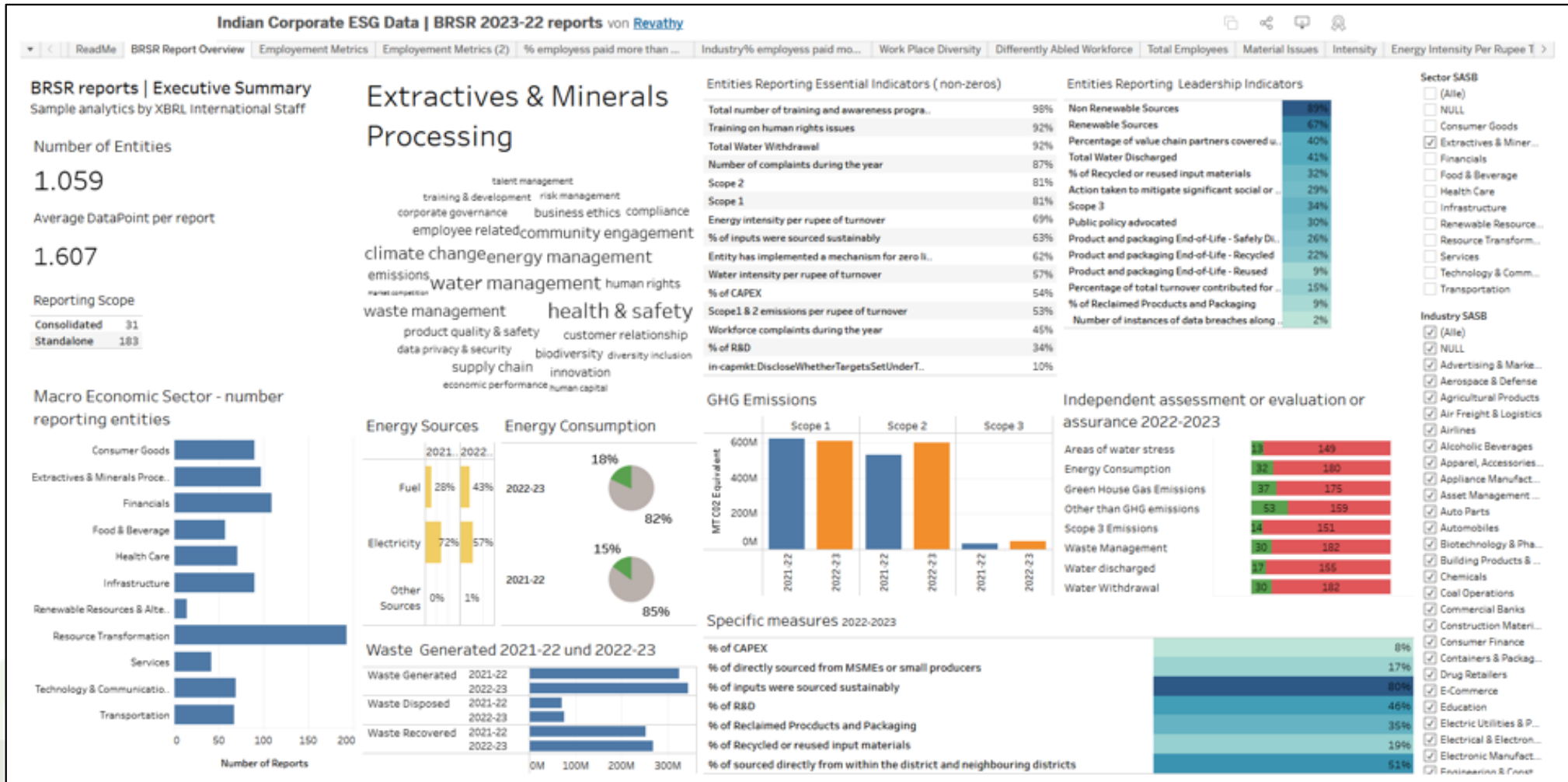


	Company A	Company B	Company C	Company D
Water consumption	5200	5000	6500	5800
Stakeholders have been involved in target setting	true	True	false	true
Disclosure of policies adopted to manage material impacts, risks, and opportunities related to water and marine resources	"In order to manage..."	"Company B decided to ..."	"Company C manages its..."	"When managing our material..."

Water consumption ▾



Using XBRL Data: Indian ESG Filings are digitised already



Digital tagging increases the usability and comparability

- A digital XBRL taxonomy helps **preparers** to understand the disclosure requirements and can be used to structure their reporting. The ESRS XBRL taxonomy is 100% reflecting the standard.
- It helps **preparers (and users)** to identify inconsistencies (barrier; cross-check of numbers in the report) and increases the data quality with validation rules (e.g. calculations, incomplete disclosures).
- Provides a unique identifier for each datapoint, which enables **comparability**.
- It allows any users of the digital reports to quickly find and extract the information, either by:
 - **Navigating** to the fact in the Inline XBRL viewer.
 - **Extracting** the dataset into a database for data comparison.
- Provides all the necessary **meta data**, like data types (percent, monetary, GHG emissions, etc), units (e.g. MWh), scaling & precision (thousands, millions, billions).
- Booleans (semi-narrative) **avoid inconsistent interpretations** of narrative disclosures and enable filtering & querying of the datasets.
- It enables **auditors and assurance** providers to easily identify which disclosures are been made, and where it is located.
- It **provides machine-learning data**, which are the basis for any AI system.
- **Digital concordance enables comparison and conversion** of interoperable disclosures (e.g. ISSB-ESRS)
- It reduces the **language barrier**: numerical and semi-narrative disclosures can be consumed without being able to read the report language (more than 20 official languages in EU).
- It offers enhanced **accessibility** for individuals with disabilities, such as those who are visually impaired.

XBRL	PDF/Paper
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗
✓	✗

Avoiding the tagging burden: Using the XBRL Taxonomy as a template - No tagging needed and most appropriate for smaller entities

E3-4 Water consumption	2025	2026	2050
Company D 31.12. m ³	Current and retrospective		Target
Water consumption	5200	4200	1800
Water consumption in areas at material water risk	780	430	220
Water consumption in areas of high-water stress	550	320	150
Water recycled and reused	960	450	210
Water stored	440	350	180
Changes in water storage	-150	+100	-30
Water intensity ratio (m3/MEUR)	4,8	4	3,2

[E3-1] Policies related to water and marine resources

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1. Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor.



2

Preparers will just have to fill in the appropriate information

- The **EU has adopted mandatory and granular sustainability reporting** with the **ESRS**, covering a **wide range of topics**.
- Digitisation of the disclosures is **mandatory** according to the CSRD, using the **free and open XBRL format**.
- A corresponding digital **XBRL taxonomy has been developed** as well, but is **not yet adopted**. Ideally, digital XBRL taxonomies are developed **alongside the disclosure requirements** and **digital tagging is mandated on day one**.
- Digital tagging is way **advanced in comparison to paper- or PDF-based reporting**: It enables **transparency, comparability, accessibility and discoverability** of the data, if mandated properly.
- The advantages of **digital disclosures are mostly on user side** (investors, analysts, etc.), but XBRL taxonomies are useful tools for preparers as well: being used as **digital templates or to structure the disclosures**.
- Standard setters and regulators need to provide **guidance around digital taxonomies**: Workshops, documents, mailboxes (FAQs), videos and digital illustrative reports help undertakings and software vendors to comply with the requirement of preparing digital instead of paper.



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ESRS und Digitalisierung – Datenverfügbarkeit

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Kaffeepause



Agenda



Spenden (Nutzung der Banking App erforderlich)



Prüfung von ESG-Informationen

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Schlußbemerkung

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Accounting Standards Committee of Germany



Hamburger Forum der Nachhaltigkeitsberichterstattung 2024

Vielen Dank für Ihre Aufmerksamkeit!

