

Umsetzungsebene der ESG-Regulatorik: Offenlegungspflichten, Reporting-Strategien und -Prozesse in den ESG-Themenfeldern

Breakout Session

„Environment“

Arbeitskreis

„Integrated Reporting und Sustainable Management“

Agenda

1. Einführung

Prof. Dr. Axel Haller (Universität Regensburg)

2. „Erfahrungsbericht“ von HENSOLDT

Dr. Monica Streck (Hensoldt)

3. „Erfahrungsbericht“ von BASF SE

Birgit Flory (BASF SE)

4. Diskussion

Prof. Dr. Axel Haller (Universität Regensburg)

Timeline der Nachhaltigkeitsberichterstattung

GJ 2024

Bisher zur Abgabe einer nichtfinanziellen Erklärung verpflichtete Unternehmen

- Kapitalmarktorientierte Kapitalgesellschaften, Versicherungsunternehmen, Kreditinstitute
- Sofern zwei der drei folgenden Kriterien erfüllt:
 - > 500 Mitarbeiter
 - > 40 Mio. € Umsatz
 - > 20 Mio. € Bilanzsumme

GJ 2025

Alle anderen großen Unternehmen i.S.d. HGB

- Welche zwei der drei folgenden Kriterien erfüllen:
 - > 250 Mitarbeiter
 - > 50 Mio. € Umsatz
 - > 25 Mio. € Bilanzsumme

GJ 2026

Kapitalmarktorientierte kleine und mittelgroße Unternehmen (KMU)*

- Nicht: Kleinunternehmen
- Opt-out Möglichkeit
- Nutzung eines zweijährigen Übergangszeitraums
- Erstmalige Anwendung der neuen Vorschriften und Prüfung für das GJ 2028

GJ 2028

Nicht-EU-Unternehmen mit EU-Niederlassungen oder EU-Tochtergesellschaften

- EU-Umsatz > 150 Mio.
- Große Tochtergesellschaften oder PIE-TU mit Ausnahme von Kleinunternehmen
- Zweigniederlassungen mit EU-Umsatz > 40 Mio. €

*sowie kleine und nicht komplexe Kreditinstitute und firmeneigene (Rück-) Versicherungsunternehmen

Struktur der Regulierung

ST/24

Corporate Sustainability Reporting Directive (CSRD)

(in nationales Recht umzusetzen bis 6. Juli 2024)



European Sustainability Reporting Standards (ESRS)

(unmittelbar bindend für die gesamte EU)

Übergeordnete Standards [quantitative/qualitative Angaben]

ESRS 1 - General requirements

Allgemeine Bestimmungen für die Berichterstattung im Rahmen der CSRD

ESRS 2 - General disclosures (*verpflichtend*)

Grundlage für die Vorbereitung, Governance, Strategie, Wesentlichkeitsanalyse, Messgrößen und Ziele

Sektorübergreifende Standards [quantitative/qualitative Angaben]

Environment (E)

ESRS E1 - Klimawandel
ESRS E2 - Verschmutzung
ESRS E3 - Wasser und marine Ressourcen
ESRS E4 - Biodiversität
ESRS E5 - Kreislaufwirtschaft

Social (S)

ESRS S1 - Eigene Mitarbeitende
ESRS S2 - Beschäftigte in der Wertschöpfungskette
ESRS S3 - Betroffene Gemeinden
ESRS S4 - Verbraucher und Konsumenten

Governance (G)

ESRS G1 Geschäftsverhalten

Unternehmensspezifische Angaben

definiert für jedes Thema gemäß ESRS 1, Kap. 1.4

+

Sektorspezifische Standards (noch nicht veröffentlicht)

Fülle und Wesen der Datenpunkte

| | Unabhängig von Wesentlichkeit | Abhängig von Wesentlichkeit | Summe | Davon quantitativ | Davon (semi-) qualitativ | Davon „phase in“ für Untern. < 750 |
|-----------------------------------------------------------------------------|-------------------------------|-----------------------------|---------------|-------------------|--------------------------|------------------------------------|
| Anzahl an „Muss“-Datenpunkte | 176 (21 %) | 647 (79%) | 823 (100%) | 247 (30%) | 576 (70%) | 526 |
| Anzahl an „Kann“-Datenpunkten | | | 279 | 50 (18%) | 229 (82%) | |
| Summe | 176 | 647 | 1102 | 297 | 805 | 526 |
| Zusätzlich: | | | | | | |
| Anzahl an MDR-PAT&M und PAT aus ESRS 2 (Kap. 4.2) pro wesentl. Nachh.aspekt | | | 32 (100%) | 8 (25%) | 24 (75%) | |

UMSETZUNGSEBENE DER ESG- REGULATORIK – „ERFAHRUNGSBERICHT“ HENSOLDT

Fokus „Environmental“

Dr. Monica Streck

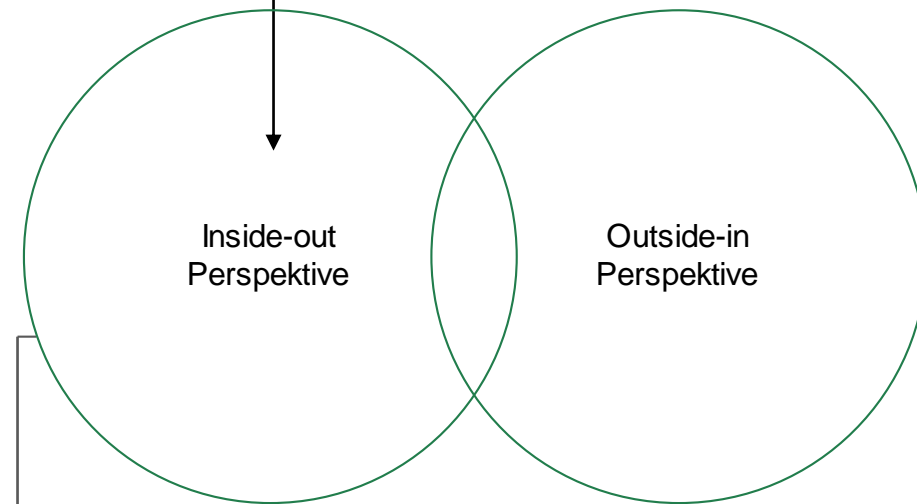
Head of Group/Global Sustainability

Hensold

Die Wesentlichkeitsanalyse als Ausgangspunkt zur Identifizierung der Nachhaltigkeitsberichtspflichten – Vergleich GRI vs. ESRS

Wesentlichkeit nach GRI

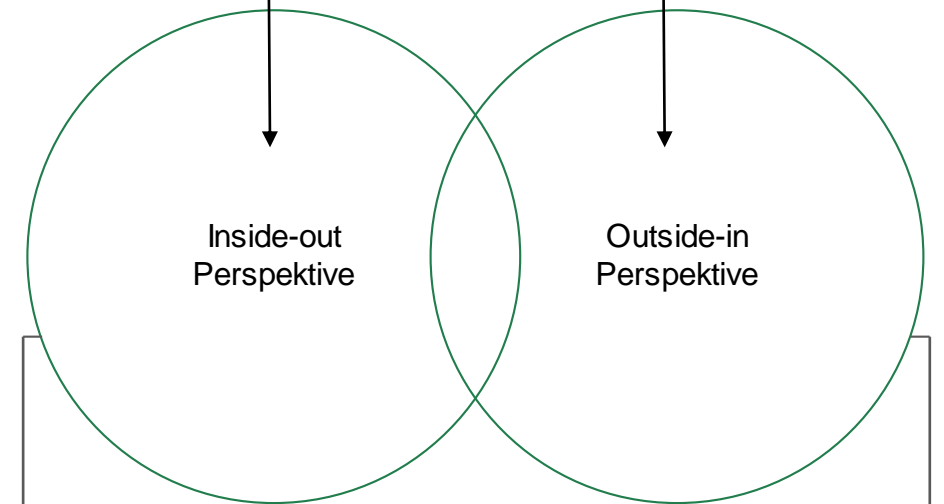
Fokus GRI



VON...
...ZU

Wesentlichkeit nach ESRS

Fokus ESRS



Impact materiality

- > Tatsächliche und potenzielle, negative und positive Auswirkungen auf die Wirtschaft, Umwelt und Menschen(-rechte)
- > Priorisierung dieser Auswirkungen auf Basis ihrer Bedeutung
- > Außerdem sind die Stakeholder einzubeziehen

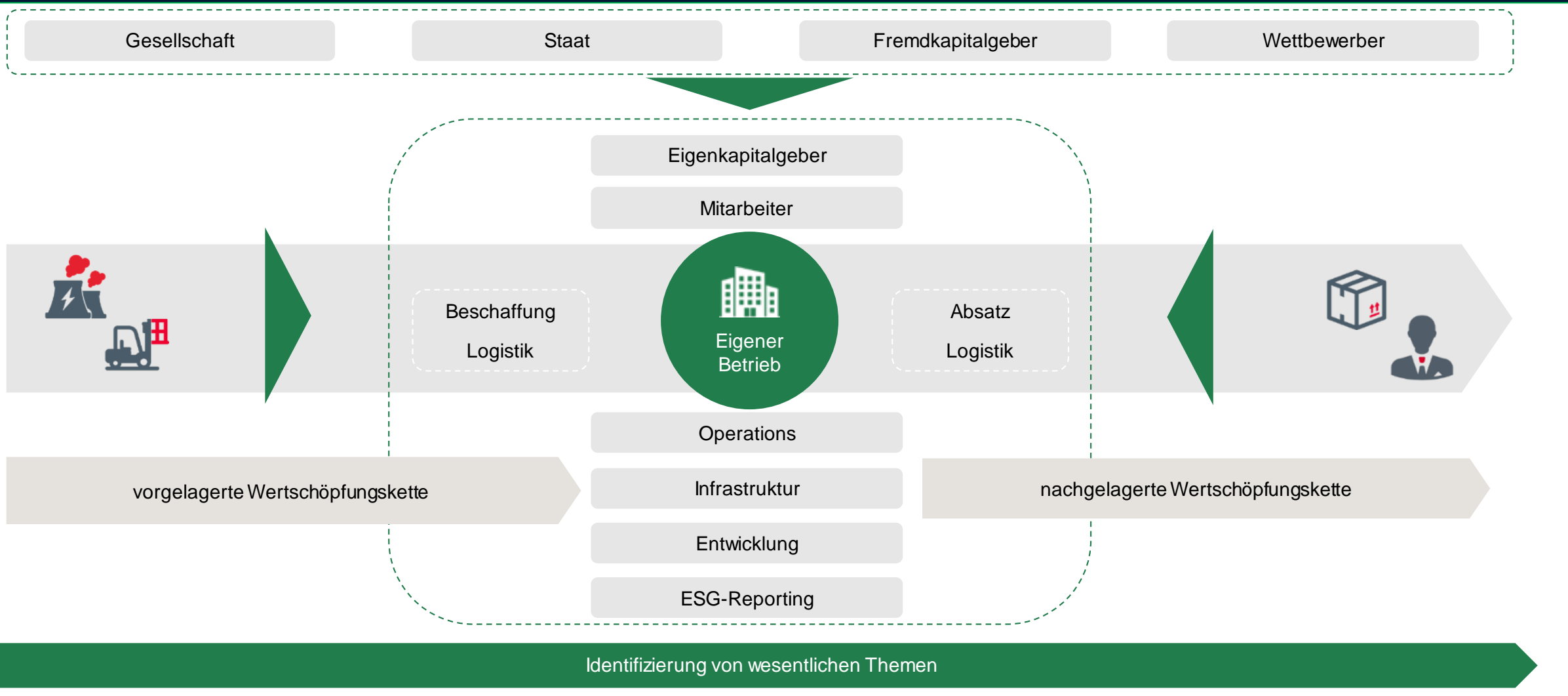
Impact materiality

- > Information, die notwendig ist für das Verständnis von Auswirkungen der Geschäftstätigkeit auf Nachhaltigkeitsaspekte

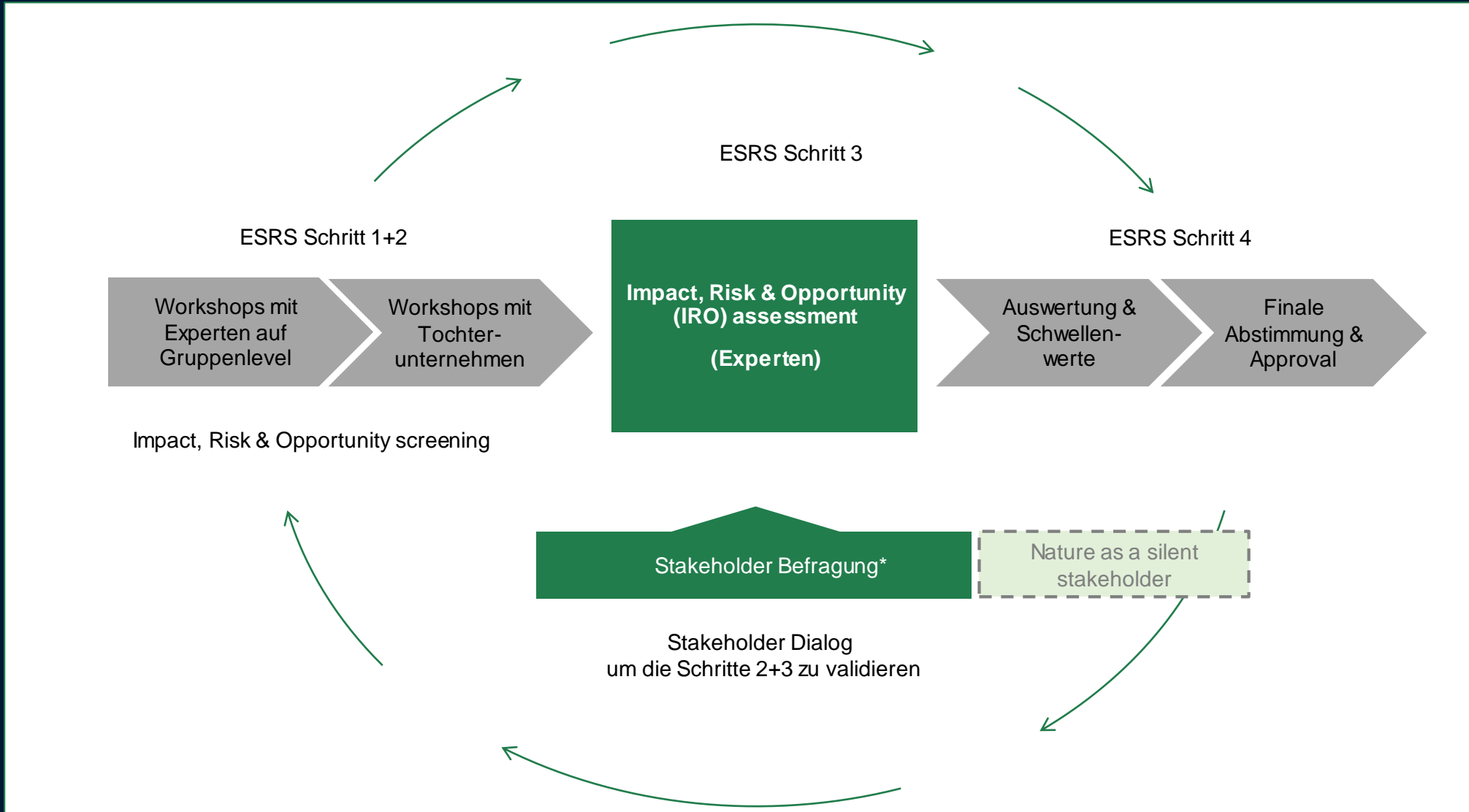
Financial materiality

- > Information, die notwendig ist für das Verständnis von Auswirkungen der Nachhaltigkeitsaspekte auf die wirtschaftliche Lage des Unternehmens


ESG muss ganzheitlich gedacht werden. Die gesamte Wertschöpfungskette und alle Bereiche des Unternehmens und Adressaten sind betroffen



Umsetzung der Wesentlichkeitsanalyse in einem agilen Modell



Standardbezogene Strategieformulierung – Am Beispiel E1 Klimawandel

| ESRS | 1 Handlungsfeld | Ziel | 2 KPI | Zielwert | Zieldatum | 3 Verantwortlicher | Status Ende 2024 | 4 Handlungsbeispiel | 5 Ziel-erreichung |
|---------------------|----------------------------|-----------------------------------------|---------------------------------------------------------|----------------------------------------------|-----------|-----------------------|---------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| ESRS E1 Klimawandel | Planet Erde und Ressourcen | Erreichung der CO2 Neutralität bis 2035 | Reduzierung der Kohlenstoff-Emissionen zum Referenzjahr | Reduzierung um xx % im Vergleich zum Vorjahr | 2035 | Max Mustermann | Reduzierung um xx % | Entwicklung einer HENSOLDT Klima Strategie für alle Geschäftstätigkeiten und Erzielung der CO 2 Neutralität |  |

Timeline: 2024 → 2025

- 1** Festlegung von Handlungsfeldern und Entwicklung von Zielen, die termingebunden und zielorientiert sind (SMART).
- 2** Zuordnung der definierten KPIs, mit denen der Fortschritt im Vergleich zu den Zielen bestimmt werden kann
- 3** Festlegung der Rollen und Verantwortlichkeiten für die relevanten Stakeholder. Jedes Ziel sollte einen internen endgültigen Verantwortlichen haben.
- 4** Erstellung eines Handlungsplans, der zur Erreichung der Ziele beiträgt.
- 5** Implementierung eines Datenerfassungs-Prozesses und Festlegung von Tools, um Daten zu sammeln und zu speichern.

Fazit und next steps

- Die kontinuierliche Einbindung der Stakeholder in Strategie und Wesentlichkeitsanalyse ist essenziell
- Erstellung eines unternehmensspezifischen KPI Manuals inklusive zugeschnittener Definitionen, Berichtsfrequenz und Verantwortlichkeiten
- Training der verantwortlichen Datenlieferanten
- Ausrichtung Nachhaltigkeitsstrategie inklusive unternehmensspezifischer KPIs
- Durchführung eines Dry-Run, wenn möglich

Implementierung von CSRD/ESRS-Anforderungen

Fokus „Environmental“

Hier steht Ihr
Text.

Birgit Flory

Sustainability Reporting, Analytics & Performance Management /
Project Lead EU Taxonomy and ESRS Implementation

BASF SE

Implementation of CSRD and ESRS in BASF

Organizational set-up

ST/24

Central coordination and Project management
Corporate Finance

De-central Topic Leads (monthly pulse-checks)

Working group (weekly JF)

 **Environment**

ESRS E1 Climate change

ESRS E2 Pollution

ESRS E3
Water and marine resources

ESRS E4
Biodiversity and ecosystems

ESRS E5
Resource use and circular economy

 **Social**

ESRS S1 Own workforce

ESRS S2
Workers in the value chain

ESRS S3
Affected communities

ESRS S4
Consumers and end-users

 **Governance**

ESRS G1
Business Conduct

 **Cross-cutting topics**

Risk Management

Strategy

Materiality Assessment

Internal control systems

Supervisory Board

Implementation process - overview

Process-accompanying audit by Deloitte

- Bilateral meetings starting in 03/24

ESRS audit by Deloitte
(limited assurance)

Drafting of ESRS content from February onwards; continuous further development based on

- results of the materiality assessment
- discussions with auditors
- further developments in standards'/legal interpretations
- Ongoing bilateral meetings with topic experts to provide guidance/track progress

Review of **existing materiality assessment**



Publication
BASF Report
2024

First experiences/challenges of ESRs-Environmental topics

- Some data points and KPIs of ESRs E1 - Climate Change standards were disclosed already in BASF Annual Report 2023 (“dry run”)
- Lacking clear definition on:
 - “Operational Control” for disclosure of GHG emissions
 - “Facilities” for disclosing emissions of (91) pollutants - plants?
 - “Preparation for re-use” related to waste and recovery types
- Pressing points:
 - Currently data on GHG emissions Scope 1&2 based on Financial Control concept
 - Substances of concern and very high concern: not to provide detailed list of products and respective volumes (competitive disadvantage)
 - Overall strategy, quantitative metrics and specific policies for Biodiversity – Impact Assessment/LEAP started
 - Water risk: For BASF, the topic regarding quantity is relevant but not water quality; water use relevant, water consumption not

Overview – Water

ST24

| ESRS | DR | | Related AR | Name | Data Type | Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL) | DPs subject to phasing-in provisions applicable to undertaking with less than 750 | Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings | May [V] |
|--------|-------|---------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------|
| E3 | IRO-1 | 8 a) | AR 1- AR 15 | Disclosure of whether and how assets and activities have been screened in order to identify actual and potential water and marine | narrative | | | | |
| E3 | IRO-1 | 8 b | AR 1- AR 15 | Disclosure of how consultations have been conducted (water and marine resources) [text block] | narrative | | | | |
| E3 | IRO-1 | AR 1 | AR 1- AR 15 | Disclosure of results of materiality assessment (water and marine resources) [text block] | narrative | | | | |
| E3 | E3-1 | 11 | AR 16 - AR 18 | Policies to manage its material impacts, risks and opportunities related to water and marine resources [see ESRS 2 MDR-P] | MDR-P | SFDR | | | |
| E3 | E3-1 | 12a | AR 16 - AR 18 | Disclosure of whether and how policy addresses water management | narrative | | | | |
| E3 | E3-1 | 12a i | AR 16 - AR 18 | Disclosure of whether and how policy addresses the use and sourcing of water and marine resources in own operations | narrative | | | | |
| E3 | E3-1 | 12a ii | AR 16 - AR 18 | Disclosure of whether and how policy addresses water treatment | narrative | | | | |
| E3 | E3-1 | 12a iii | AR 16 - AR 18 | Disclosure of whether and how policy addresses prevention and abatement of water pollution | narrative | | | | |
| E3 | E3-1 | 12 b | AR 16 - AR 18 | Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation o | narrative | | | | |
| E3 | E3-1 | 12 c | AR 16 - AR 18 | Disclosure of whether and how policy addresses commitment to reduce material water consumption in areas at water risk | narrative | | | | |
| E3 | E3-1 | 13 | AR 16 - AR 18 | Disclosure of reasons for not having adopted policies in areas of high-water stress | narrative | SFDR | | | |
| E3 | E3-1 | 13 | | Disclosure of timeframe in which policies in areas of high-water stress will be adopted | narrative | SFDR | | | V |
| E3 | E3-1 | 14 | | Policies or practices related to sustainable oceans and seas have been adopted | semi-narrative | SFDR | | | |
| E3 | E3-1 | AR 18a | | The policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of ground | semi-narrative | | | | V |
| E3 | E3-1 | AR 18b | | The policy minimise material impacts and risks and implement mitigation measures that aim to maintain the value and functionality of p | semi-narrative | | | | V |
| E3 | E3-1 | AR 18c | | The policy avoid impacts on affected communities. | semi-narrative | | | | V |
| ESRS 2 | | 62 | | Disclosures to be reported in case the undertaking has not adopted policies | | | | | |
| E3 | E3-2 | 17 | AR 19 - AR 21 | Actions and resources in relation to water and marine resources [see ESRS 2 MDR-A] | MDR-A | | | | |
| E3 | E3-2 | 18 | AR 19 - AR 21 | Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources) | semi-narrative | | | | V |
| E3 | E3-2 | AR20 | AR 19 - AR 21 | Information about specific collective action for water and marine resources | narrative | | | | V |
| E3 | E3-2 | 19 | AR 19 - AR 21 | Disclosure of actions and resources in relation to areas at water risk | narrative | | | | |
| ESRS 2 | | 62 | | Disclosures to be reported if the undertaking has not adopted actions | | | | | |
| E3 | E3-3 | 22 | | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T] | MDR-T | | | | |
| E3 | E3-3 | 23 a | | Disclosure of whether and how target relates to management of material impacts, risks and opportunities related to areas at water risk | narrative | | | | |
| E3 | E3-3 | 23 b | | Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities | narrative | | | | |
| E3 | E3-3 | 23 c | | Disclosure of whether and how target relates to reduction of water consumption | narrative | | | | |
| E3 | E3-3 | 24 | AR 22 | (Local) ecological threshold and entity-specific allocation were taken into consideration when setting water and marine resources target | semi-narrative | | | | V |
| E3 | E3-3 | 24 a | AR 22 | Disclosure of ecological threshold identified and methodology used to identify ecological threshold (water and marine resources) | narrative | | | | V |
| E3 | E3-3 | 24 b | AR 22 | Disclosure of how ecological entity-specific threshold was determined (water and marine resources) | narrative | | | | V |
| E3 | E3-3 | 24 c | AR 22 | Disclosure of how responsibility for respecting identified ecological threshold is allocated (water and marine resources) | narrative | | | | V |
| E3 | E3-3 | 25 | | Adopted and presented water and marine resources-related target is mandatory (based on legislation) | semi-narrative | | | | |
| E3 | E3-3 | AR 23 a | AR 24; AR26 | Target relates to reduction of water withdrawals | semi-narrative | | | | V |
| E3 | E3-3 | AR 23 b | AR 25; AR26 | Target relates to reduction of water discharges | semi-narrative | | | | V |
| ESRS 2 | | 81 | | Disclosures to be reported if the undertaking has not adopted targets | | | | | |
| E3 | E3-4 | 28 a | | Total water consumption | Volume | | | | |
| E3 | E3-4 | 28 b | AR 28 | Total water consumption in areas at water risk, including areas of high-water stress | Volume | | | | |
| E3 | E3-4 | 28 c | | Total water recycled and reused | Volume | SFDR | | | |
| E3 | E3-4 | 28 d | | Total water stored | Volume | | | | |
| E3 | E3-4 | 28 d | | Changes in water storage | Volume | | | | |
| E3 | E3-4 | 28 e | AR 29 | Disclosure of contextual information regarding water consumption | narrative | | | | |

Overview – Biodiversity



| ESRS | DR | Paragraph | Related AR | Name | Data Type | Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL) | DPs subject to phasing-in provisions applicable to undertakings with less than 750 | Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings | May [V] |
|--------|----------|-----------|-------------|-------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------|
| E2 | E2.IRO-1 | 11 a | AR 1- AR 8 | Information about methodologies, assumptions and tools used to screen site locations and business activities in order to | narrative | | | | |
| E2 | E2.IRO-1 | 11 b | | Disclosure of whether and how consultations have been conducted (pollution) | narrative | | | | |
| E2 | E2.IRO-1 | AR 9 | | Disclosure of results of materiality assessment (pollution) | narrative | | | | |
| E2 | E2-1 | 14 | AR 10 | Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P] | MDR-P | | | | |
| E2 | E2-1 | 15 a | AR 11 | Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil | narrative | | | | |
| E2 | E2-1 | 15 b | AR 11 | Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phasing | narrative | | | | |
| E2 | E2-1 | 15 c | | Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur | narrative | | | | |
| E2 | E2-1 | AR 12 | | Disclosure of contextual information on relations between policies implemented and how policies contribute to EU Act | narrative | | | | V |
| ESRS 2 | | 62 | | Disclosures to be reported in case the undertaking has not adopted policies | | | | | |
| E2 | E2-2 | 18 | | Actions and resources in relation to pollution [see ESRS 2 MDR-A] | MDR-A | | | | |
| E2 | E2-2 | 19 | | Layer in mitigation hierarchy to which action can be allocated to (pollution) | semi-narrative | | | | |
| E2 | E2-2 | AR 13 | | Action related to pollution extends to upstream/downstream value chain engagements | semi-narrative | | | | |
| E2 | E2-2 | 19 | AR 14 | Layer in mitigation hierarchy to which resources can be allocated to (pollution) | semi-narrative | | | | V |
| E2 | E2-2 | AR 15 | | Information about action plans that have been implemented at site-level (pollution) | narrative | | | | V |
| ESRS 2 | | 62 | | Disclosures to be reported if the undertaking has not adopted actions | | | | | |
| E2 | E2-3 | 22 | AR 19 | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T] | MDR-T | | | | |
| E2 | E2-3 | 23 a | | Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific loads | narrative | | | | |
| E2 | E2-3 | 23 b | | Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific lo | narrative | | | | |
| E2 | E2-3 | 23 c | | Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific loads | narrative | | | | |
| E2 | E2-3 | 23 d | | Disclosure of whether and how target relates to prevention and control of substances of concern and substances of ve | narrative | | | | |
| E2 | E2-3 | 24 | AR 16 | Ecological thresholds and entity-specific allocations were taken into consideration when setting pollution-related target | semi-narrative | | | | V |
| E2 | E2-3 | 24 a | AR 16 | Disclosure of ecological thresholds identified and methodology used to identify ecological thresholds (pollution) | narrative | | | | V |
| E2 | E2-3 | 24 b | AR 16 | Disclosure of how ecological entity-specific thresholds were determined (pollution) | narrative | | | | V |
| E2 | E2-3 | 24 c | AR 16 | Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution) | narrative | | | | V |
| E2 | E2-3 | 25 | | Pollution-related target is mandatory (required by legislation)/voluntary | semi-narrative | | | | |
| E2 | E2-3 | AR 17 | | Pollution-related target addresses shortcomings related to Substantial Contribution criteria for Pollution Prevention and | semi-narrative | | | | V |
| E2 | E2-3 | AR 18 | | Information about targets that have been implemented at site-level (pollution) | narrative | | | | V |
| ESRS 2 | | 61 | | Disclosures to be reported if the undertaking has not adopted targets | | | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Pollution of air, water and soil [multiple dimensions: at site level or by type of source, by sector or by geographical area] | Table | | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to air by pollutant | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to water by pollutant [+ by sectors/Geographical Area/Type of source/Site location] | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location] | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 b | AR 20 | Microplastics generated | mass | | | | |
| E2 | E2-4 | 28 b | AR 20 | Microplastics used | mass | | | | |
| E2 | E2-4 | 30 a | AR 27 | Description of changes over time (pollution of air, water and soil) | narrative | | | | |
| E2 | E2-4 | 30 b | AR 27 | Description of measurement methodologies (pollution of air, water and soil) | narrative | | | | |
| E2 | E2-4 | 30 c | AR 27 | Description of process(es) to collect data for pollution-related accounting and reporting | narrative | | | | |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to water occurring in areas at water risk | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to water occurring in areas of high-water stress | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to soil occurring in areas at water risk | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to soil occurring in areas of high-water stress | percent | | | | V |
| E2 | E2-4 | 31 | | Disclosure of reasons for choosing inferior methodology to quantify emissions | narrative | | | | |
| E2 | E2-4 | AR 25a | | Disclosure of list of installations operated that fall under IED and EU BAT Conclusions | narrative | | | | V |
| E2 | E2-4 | AR 25b | | Disclosure of list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of bre | narrative | | | | V |
| E2 | E2-4 | AR 25c | | Disclosure of actual performance and comparison of environmental performance against emission levels associated with | narrative | | | | V |
| E2 | E2-4 | AR 25d | | Disclosure of actual performance against environmental performance levels associated with best available techniques (B | narrative | | | | V |
| E2 | E2-4 | AR 25e | | Disclosure of list of any compliance schedules or derogations granted by competent authorities according to Article 15(4 | narrative | | | | V |
| E2 | E2-5 | 34 | AR 28-AR 30 | Total amount of substances of concern that are generated or used during production or that are procured by main hazard | TABLE | | | | |
| E2 | E2-5 | 34 | | Total amount of substances of concern that are generated or used during production or that are procured | Table/mass | | | | |
| E2 | E2-5 | 34 | | Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services | Table/mass | | | | |
| E2 | E2-5 | 34 | | Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern | Table/mass | | | | |
| E2 | E2-5 | 34 | | Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern | Table/mass | | | | |
| E2 | E2-5 | 34 | | Amount of substances of concern that leave facilities as part of products by main hazard classes of substances of concern | Table/mass | | | | |
| E2 | E2-5 | 35 | | Amount of substances of concern that leave facilities as services | Table/mass | | | | |
| E2 | E2-5 | 35 | | Total amount of substances of very high concern that are generated or used during production or that are procured by r | Table/mass | | | | |
| E2 | E2-5 | 35 | | Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or | Table/mass | | | | |
| E2 | E2-5 | 35 | | Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern | Table/mass | | | | |
| E2 | E2-5 | 35 | | Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern | Table/mass | | | | |
| E2 | E2-5 | 35 | | Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances | Table/mass | | | | |
| E2 | E2-5 | 35 | | Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances | Table/mass | | | | |

Overview – Pollution

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| E2 | E2-1 | 14 | AR 10 | Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P] | MDR-P | | | | |
| E2 | E2-1 | 15 a | AR 11 | Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil | narrative | | | | |
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| E2 | E2-2 | 19 | | Layer in mitigation hierarchy to which action can be allocated to (pollution) | semi-narrative | | | | |
| E2 | E2-2 | AR 13 | | Action related to pollution extends to upstream/downstream value chain engagements | semi-narrative | | | | |
| E2 | E2-2 | 19 | AR 14 | Layer in mitigation hierarchy to which resources can be allocated to (pollution) | semi-narrative | | | | V |
| E2 | E2-2 | AR 15 | | Information about action plans that have been implemented at site-level (pollution) | narrative | | | | V |
| ESRS 2 | | 62 | | Disclosures to be reported if the undertaking has not adopted actions | | | | | |
| E2 | E2-3 | 22 | AR 19 | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T] | MDR-T | | | | |
| E2 | E2-3 | 23 a | | Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific loads | narrative | | | | |
| E2 | E2-3 | 23 b | | Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific lo | narrative | | | | |
| E2 | E2-3 | 23 c | | Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific loads | narrative | | | | |
| E2 | E2-3 | 23 d | | Disclosure of whether and how target relates to prevention and control of substances of concern and substances of ver | narrative | | | | |
| E2 | E2-3 | 24 | AR 16 | Ecological thresholds and entity-specific allocations were taken into consideration when setting pollution-related target | semi-narrative | | | | V |
| E2 | E2-3 | 24 a | AR 16 | Disclosure of ecological thresholds identified and methodology used to identify ecological thresholds (pollution) | narrative | | | | V |
| E2 | E2-3 | 24 b | AR 16 | Disclosure of how ecological entity-specific thresholds were determined (pollution) | narrative | | | | V |
| E2 | E2-3 | 24 c | AR 16 | Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution) | narrative | | | | V |
| E2 | E2-3 | 25 | | Pollution-related target is mandatory (required by legislation)/voluntary | semi-narrative | | | | |
| E2 | E2-3 | AR 17 | | Pollution-related target addresses shortcomings related to Substantial Contribution criteria for Pollution Prevention and | semi-narrative | | | | V |
| E2 | E2-3 | AR 18 | | Information about targets that have been implemented at site-level (pollution) | narrative | | | | V |
| ESRS 2 | | 81 | | Disclosures to be reported if the undertaking has not adopted targets | | | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Pollution of air, water and soil [multiple dimensions: at site level or by type of source, by sector or by geographical area] | Table | | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to air by pollutant | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to water by pollutant [+ by sectors/Geographical Area/Type of source/Site location] | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 a | AR 21 - 22 | Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location] | Table/mass | SFDR | | | |
| E2 | E2-4 | 28 b | AR 20 | Microplastics generated | mass | | | | |
| E2 | E2-4 | 28 b | AR 20 | Microplastics used | mass | | | | |
| E2 | E2-4 | 30 a | AR 27 | Description of changes over time (pollution of air, water and soil) | narrative | | | | |
| E2 | E2-4 | 30 b | AR 27 | Description of measurement methodologies (pollution of air, water and soil) | narrative | | | | |
| E2 | E2-4 | 30 c | AR 27 | Description of process(es) to collect data for pollution-related accounting and reporting | narrative | | | | |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to water occurring in areas at water risk | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to water occurring in areas of high-water stress | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to soil occurring in areas at water risk | percent | | | | V |
| E2 | E2-4 | AR 23 c | | Percentage of total emissions of pollutants to soil occurring in areas of high-water stress | percent | | | | V |
| E2 | E2-4 | 31 | | Disclosure of reasons for choosing inferior methodology to quantify emissions | narrative | | | | |
| E2 | E2-4 | AR 25a | | Disclosure of list of installations operated that fall under IED and EU BAT Conclusions | narrative | | | | V |
| E2 | E2-4 | AR 25b | | Disclosure of list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of bre | narrative | | | | V |
| E2 | E2-4 | AR 25c | | Disclosure of actual performance and comparison of environmental performance against emission levels associated with | narrative | | | | V |

Overview – Circular Economy/Resource Use



| ISRS | DR | Paragraph | Relevant AR | Name | Data Type | Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL) | Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 250 employees | Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings | May [V] |
|------|------|------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------|
| 5 | RO-1 | 11a | AR 1- AR 8 | Disclosure of methodologies, assumptions and tools used in the screening, in order to identify actual and potential impacts, information about process for conducting consultations (resource and circular economy) | Narrative | | | | |
| 5 | RO-1 | 11 b | | Disclosure of business units associated to resource use and circular economy material impacts, risks and opportunities | Narrative | | | | |
| 5 | RO-1 | 14 7 a | | Disclosure of material resources used | Narrative | | | | |
| 5 | RO-1 | 14 7 b | | Disclosure of material impacts and risks of staying in business as usual | Narrative | | | | |
| 5 | RO-1 | 14 7 c | | Disclosure of material opportunities related to circular economy | Narrative | | | | |
| 5 | RO-1 | 14 7 d | | Disclosure of material impacts and risks of transition to circular economy | Narrative | | | | |
| 5 | RO-1 | 14 7 e | | Disclosure of stages of value chain where resource use, risks and negative impacts are concentrated | Narrative | | | | |
| 5 | RO-1 | 14 7 f | | Efforts to manage its material impacts, risks and opportunities related to resource use and circular economy (see ESRS 2, table 4) | Narrative | | | | |
| 5 | ES-1 | 15a | | Disclosure of whether and how policy addresses transitioning away from extraction of virgin resources, including relative importance | Narrative | | | | |
| 5 | ES-1 | 15b | | Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources | Narrative | | | | |
| 5 | ES-1 | 15 3 a | | Description of whether and how policy addresses waste hierarchy (prevention, reuse, recycling, other recovery) | Narrative | | | | V |
| 5 | ES-1 | 15 3 b | | Description of whether and how policy addresses promotion of strategies to avoid or minimise waste over waste treatment | Narrative | | | | V |
| 5 | ES-2 | 16 | | Disclosures to be reported to ease the undertaking has not adopted policy | Narrative | | | | |
| 5 | ES-2 | 17 | | Discloses and resources in relation to resource use and circular economy (see ESRS 2, table 4) | Table | | | | |
| 5 | ES-2 | 17 a | | Description of highest levels of resource efficiency in use of technical and biological materials and water | Narrative | | | | V |
| 5 | ES-2 | 17 b | | Description of higher rates of use of secondary raw materials | Narrative | | | | V |
| 5 | ES-2 | 17 c | | Description of application of circular design | Narrative | | | | V |
| 5 | ES-2 | 17 d | | Description of application of circular business practices | Narrative | | | | V |
| 5 | ES-2 | 17 e | AR 13 | Description of actions taken to prevent waste generation | Narrative | | | | V |
| 5 | ES-2 | 17 f | | Description of optimisation of waste management | Narrative | | | | V |
| 5 | ES-2 | 18 11 | | Information about collective action on development of collaborations or initiatives increasing circularity of products and materials | Narrative | | | | V |
| 5 | ES-2 | 18 12 a | | Description of contribution to circular economy | Narrative | | | | V |
| 5 | ES-2 | 18 12 b | | Description of other stakeholders involved in collective action (resource use and circular economy) | Narrative | | | | V |
| 5 | ES-2 | 18 12 c | | Description of generation of positive impacts on resource use and circular economy | Narrative | | | | V |
| 5 | ES-3 | 19 | | Disclosures to be reported if the undertaking has not adopted actions | Narrative | | | | |
| 5 | ES-3 | 20 | | Tracking effectiveness of policies and actions through targets (see ESRS 2, table 4) | Table | | | | |
| 5 | ES-3 | 24 a | AR 16 | Disclosure of how target relates to resources (resource use and circular economy) | Narrative | | | | |
| 5 | ES-3 | 24 b | | Disclosure of how target relates to increase of circular design | Narrative | | | | |
| 5 | ES-3 | 24 c | | Disclosure of how target relates to increase of circular material use rate | Narrative | | | | |
| 5 | ES-3 | 24 d | AR 17 | Disclosure of how target relates to minimisation of primary raw material | Narrative | | | | |
| 5 | ES-3 | 24 e | | Disclosure of how target relates to reversal of depletion of stock of renewable resources | Narrative | | | | |
| 5 | ES-3 | 24 f | | Target relates to waste management | Semi-narrative | | | | |
| 5 | ES-3 | 24 g | | Disclosure of how target relates to waste management | Narrative | | | | |
| 5 | ES-3 | 24 h | AR 18 | Disclosure of how target relates to other matters related to resource use or circular economy | Narrative | | | | |
| 5 | ES-3 | 25 | | Layer in waste hierarchy to which target relates | Semi-narrative | | | | |
| 5 | ES-3 | 26 a | AR 14 | Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy) | Narrative | | | | V |
| 5 | ES-3 | 26 b | AR 14 | Disclosure of how ecological threshold is used to determine resource use and circular economy | Narrative | | | | V |
| 5 | ES-3 | 26 c | AR 14 | Disclosure of how responsibility for respecting scientific ecological threshold is allocated (resource use and circular economy) | Narrative | | | | V |
| 5 | ES-3 | 27 | AR 20 | The targets being set and prevented are mandatory (required by legislation) | Semi-narrative | | | | |
| 5 | ES-3 | 31 | | Disclosures to be reported if the undertaking has not adopted targets | Narrative | | | | |
| 5 | ES-4 | 30 | AR 21 | Disclosure of information on material resource inflows | Narrative | | | | |
| 5 | ES-4 | 31 a | | Overall total weight of products and technical and biological materials used during the reporting period | Percent | | | | |
| 5 | ES-4 | 31 b | AR 23 | Percentage of biological materials (and biofuels used for non-energy purposes) | Percent | | | | |
| 5 | ES-4 | 31 c | AR 23 | The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials | Mass | | | | |
| 5 | ES-4 | 31 d | AR 23 | Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials | Percent | | | | |
| 5 | ES-4 | 31 e | AR 24 | Description of methodologies used to calculate data and key assumptions used | Narrative | | | | |
| 5 | ES-4 | 32 | | Description of materials that are sourced from by-products or waste streams | Narrative | | | | V |
| 5 | ES-4 | 35 25 | | Description of how double counting was avoided and of choices made | Narrative | | | | |
| 5 | ES-5 | 36 | AR 26 | Description of the key products and materials that come out of the undertaking's production process | Narrative | | | | |
| 5 | ES-5 | 36 a | | Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product | Table/Percent | | | | |
| 5 | ES-5 | 36 b | | Disclosure of the reparability of products | Narrative | | | | |
| 5 | ES-5 | 36 c | AR 27 | The rates of recyclable content in products | Percent | | | | |
| 5 | ES-5 | 36 d | | The rates of recyclable content in products packaging | Percent | | | | |
| 5 | ES-5 | 36 e | | Description of methodologies used to calculate data (resource outflows) | Narrative | | | | |
| 5 | ES-5 | 37 a | | Total waste generated | Mass | | | | |
| 5 | ES-5 | 37 b | | Hazardous waste diverted from disposal | Mass | | | | |
| 5 | ES-5 | 37 b(i) | | Hazardous waste diverted from disposal due to preparation for reuse | Mass | | | | |
| 5 | ES-5 | 37 b(ii) | | Hazardous waste diverted from disposal due to recycling | Mass | | | | |
| 5 | ES-5 | 37 b(iii) | AR 31 | Hazardous waste diverted from disposal due to other recovery operations | Mass | | | | |
| 5 | ES-5 | 37 c | | Non-hazardous waste diverted from disposal | Mass | | | | |
| 5 | ES-5 | 37 c(i) | | Non-hazardous waste diverted from disposal due to preparation for reuse | Mass | | | | |
| 5 | ES-5 | 37 c(ii) | | Non-hazardous waste diverted from disposal due to recycling | Mass | | | | |
| 5 | ES-5 | 37 c(iii) | AR 31 | Non-hazardous waste diverted from disposal due to other recovery operations | Mass | | | | |
| 5 | ES-5 | 37 c(iv) | | Hazardous waste directed to disposal | Mass | | | | |
| 5 | ES-5 | 37 c(v) | | Hazardous waste directed to disposal by incineration | Mass | | | | |
| 5 | ES-5 | 37 c(vi) | | Hazardous waste directed to disposal by landfilling | Mass | | | | |
| 5 | ES-5 | 37 c(vii) | AR 32 | Hazardous waste directed to disposal by other disposal operations | Mass | | | | |
| 5 | ES-5 | 37 c(viii) | | Non-hazardous waste directed to disposal | Mass | | | | |
| 5 | ES-5 | 37 c(ix) | | Non-hazardous waste directed to disposal by incineration | Mass | | | | |
| 5 | ES-5 | 37 c(x) | AR 32 | Non-hazardous waste directed to disposal by other disposal operations | Mass | | | | |
| 5 | ES-5 | 37 d | | Non-recycled waste | Mass | Sf DR | | | |
| 5 | ES-5 | 37 d | | Percentage of non-recycled waste | Percent | Sf DR | | | |
| 5 | ES-5 | 38 | | Disclosure of composition of waste | Narrative | | | | |
| 5 | ES-5 | 38 a | | Disclosure of waste streams relevant to undertaking's sector or activities | Narrative | | | | |
| 5 | ES-5 | 38 b | | Disclosure of materials that are present in waste | Narrative | | | | |
| 5 | ES-5 | 39 | | Total amount of hazardous waste | Mass | Sf DR | | | |
| 5 | ES-5 | 40 | | Total amount of radioactive waste | Mass | Sf DR | | | |
| 5 | ES-5 | 40 | AR 33 | Description of methodologies used to calculate data (radioactive waste) | Narrative | | | | |
| 5 | ES-5 | 43 24 | | Disclosures of its engagement in product end-of-life waste management | Narrative | | | | V |
| 5 | ES-6 | 42 a | AR 36 | Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from resource use | Monetary | | | | V |
| 5 | ES-6 | 42 a | | Disclosure of qualitative information about potential financial effects of material risks and opportunities arising from resource use | Narrative | | | | V |
| 5 | ES-6 | 42 b | | Description of effects considered and related impacts (resource use and circular economy) | Narrative | | | | V |
| 5 | ES-6 | 43 c | | Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use | Narrative | | | | V |
| 5 | ES-6 | 43 35 | | Description of related products and services at risk (resource use and circular economy) | Narrative | | | | V |
| 5 | ES-6 | 43 36 | | Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy) | Narrative | | | | V |

Current learnings - ESRS

- Keep in mind that ESRS are a DISCLOSURE standards!
- Carefully read through the standards and distinguish between “Shall” and “May” requirements
- Screen for “whether or not” - requirements
- Use EFRAG IG3 – Table of all disclosure requirements
- Make use of “ESRS Kommentar”
- Onboard auditor as soon as possible



ST24

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