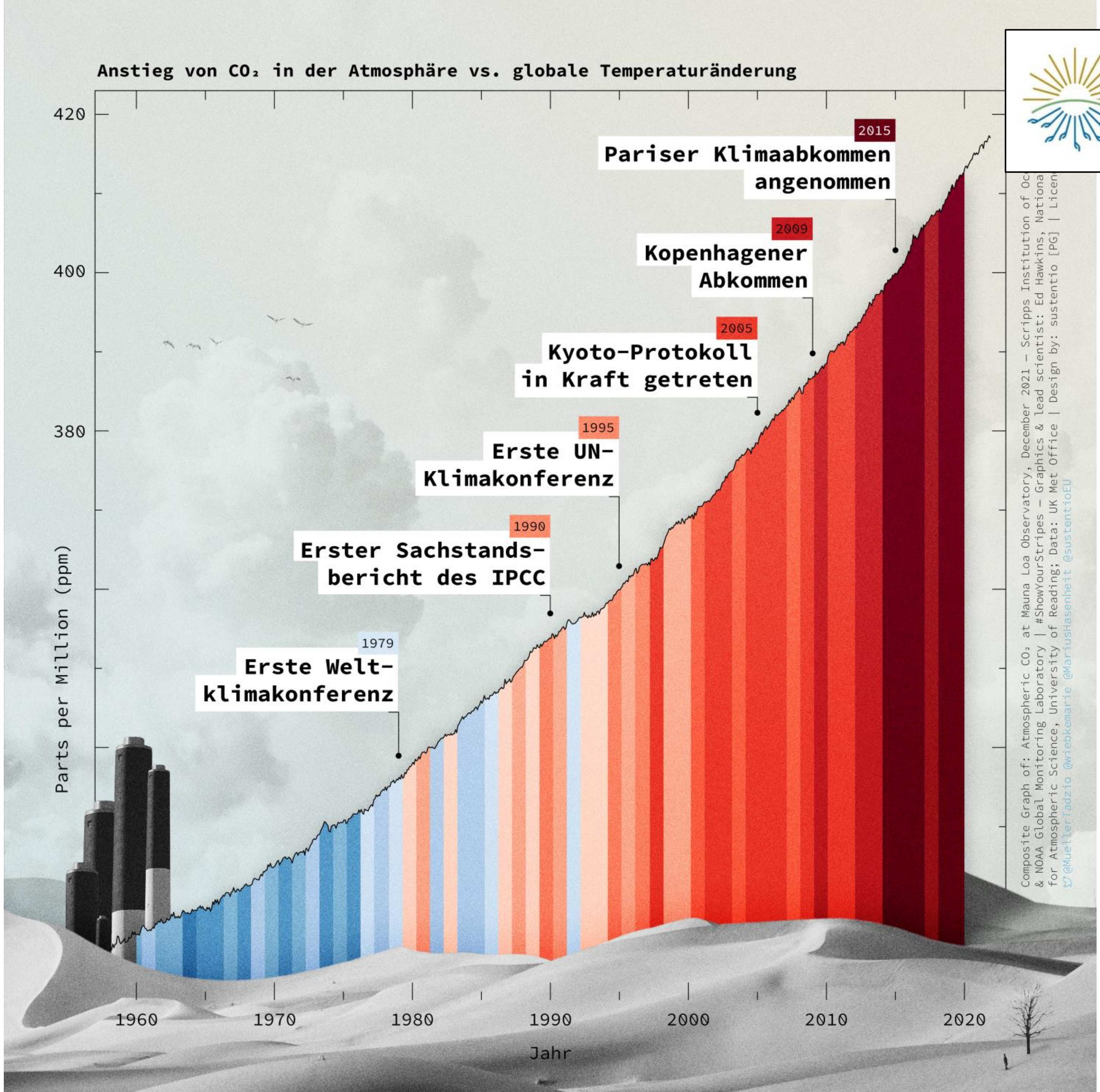
Roundtable „Regularien & Normen“

Sustainability Circle, 23. November 2022

sustainability circle



2022

COP27 SHARM EL-SHEIKH 2022 EGYPT

Ihre Gastgeber:innen heute

Principal Business Consultant
Sustainability Innovation

Martina Blum

Senior Business Solution Manager
Sustainability Innovation

Dr. Moritz Gomm

Regeln für den Online Roundtable

- Während dem Vortrag bitte **Mikrofone und Kameras aus.**
- **Fragen** für den späteren Austausch bitte im Chat notieren.
- **Verständnisfragen** bitte direkt über Mikrofon stellen.
- Bitte am Anfang immer kurz **Firma & Position** sagen.
- **Nur die Vorträge werden aufgezeichnet**, die Diskussionen im Anschluss nicht.
- Die **Folien** erhalten Sie im Nachgang.

Roundtables 2022 (3h)

09.02.	Kreislaufwirtschaft
16.03.	Nachhaltigkeits-Reporting & Ratings
27.04.	Transparenz/Digitaler Produktpass
25.05.	Waste Management (Vor Ort Event)
06.07.	Reparierbarkeit
14.09.	Nachhaltigkeitskommunikation
19.10.	Sorgfaltpflichtsgesetz & Lieferkette
23.11.	**Regularien & Normen**

Impulse 2022 (1h)

19.01.	Impact-Startup Pitch Event
26.01.	Life-Cycle-Assessment
02.03.	Bio-Materialien
06.04.	Circular Economy
11.05.	EU Taxonomy
22.06.	Recycling
20.07.	2. Impact-Startup Pitch Event
28.09.	Bio-Komposite

Roundtables 2023, 09:00-12:00

15.02.	Daten, Digitalisierung & Nachhaltigkeit
22.03.	Product as a Service
03.05.	Branchen-special Sustainability in Health
31.05.	Design for the Circular Economy - ganztägig bei SMA in Kassel -
27.09.	Nachhaltige Beschaffung & Logistik
18.10.	Nachhaltigkeit aus Konsumentensicht
13.12.	Engineering mit Biowerkstoffen

Impulse 2023, 09:00-10

Bitte prüfen Sie, ob Sie diese Termine erhalten haben. Danke!

25.01.	3rd Impact-Startup Pitch Event (13:00)
01.03.	How to close the loop
26.04.	The Business Case for Sustainability
21.06.	Corporate Footprint bestimmen
13.09.	Zertifikate für Nachhaltigkeit
04.10.	4th Impact-Startup Pitch Event (13:00)
08.11.	Green IT / Green Software

Live-Event bei SMA am 31.05.2023

- Der Termin wurde eben verschickt. Bitte prüfen Sie gleich, ob der Termin bei Ihnen angekommen ist und geben Sie mir eine Rückmeldung im Chat (oder per Mail), wenn Sie ihn nicht erhalten haben.
- Bitte nehmen Sie den Termin mit Rückantwort an, wenn Sie kommen, damit wir planen können.

zühlke
empowering ideas

Besondere Aktivitäten im Circle 2023 zur Kreislaufwirtschaft

Loslegen: Die Kreislaufwirtschaft umsetzen

Wie kann der Circle Sie unterstützen?

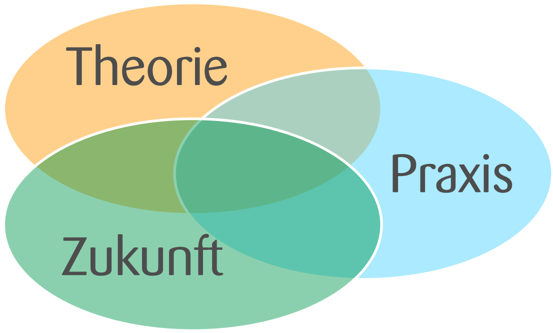
Option 1

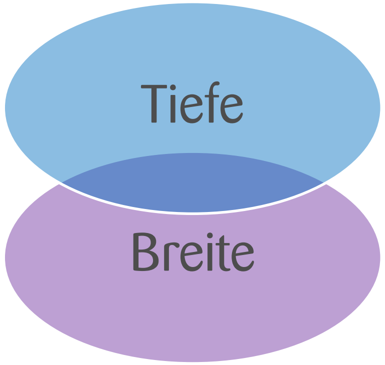
Deep-Dive Workshop zu “Design for Repairability”
"Reparatur und Reparierbarkeit - von Produkt über Prozess bis zu Geschäftsmodell“

Option 2

Arbeitsgruppe entlang der Supply Chain, um gemeinsam für ein Produkt die Kreislaufwirtschaft umzusetzen (Hersteller, Händler, Verpacker, Abnehmer Entsorger, …)

Agenda (9-12 Uhr)





Impuls (30 Min.) **Simone Nadelhofer & Matthias Gstoehl**
Partner Partner

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Impuls (30 Min.) **Flavia Zimmermann & Barbara Spörri**
Sustainability Managerin Senior Project Manager Green Deals

SIEMENS

Impuls (15 Min.) **Petra Schöll**
Stv. Bereichsleitung Nachhaltigkeit und Zukunftsstrategie

Stadtsparkasse Augsburg

Project-Pitch (10 Min.) **Gabrielle Lang**
Co-Founder

Think.

Breakout-Sessions:

1. **Wie bereiten sich Unternehmen ideal auf die neuen Regulierung vor?**
   (Mit Barbara Spörri, Siemens & Petra Schöll, Stadtsparkasse Augsburg)
2. **Wie stellen Unternehmen die Gesetzeskonformität zu Nachhaltigkeit sicher?**
   (Mit Flavia Zimmermann, Siemens, und Danielle Düby, Neosys/Lexplus)
3. **Wie kann man aus künftigen Regularien Geschäftsopportunitiäten ableiten?**
   (Mit Richard Stechow, BMI Lab)

Impuls-Vorträge

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Regularien & Normen

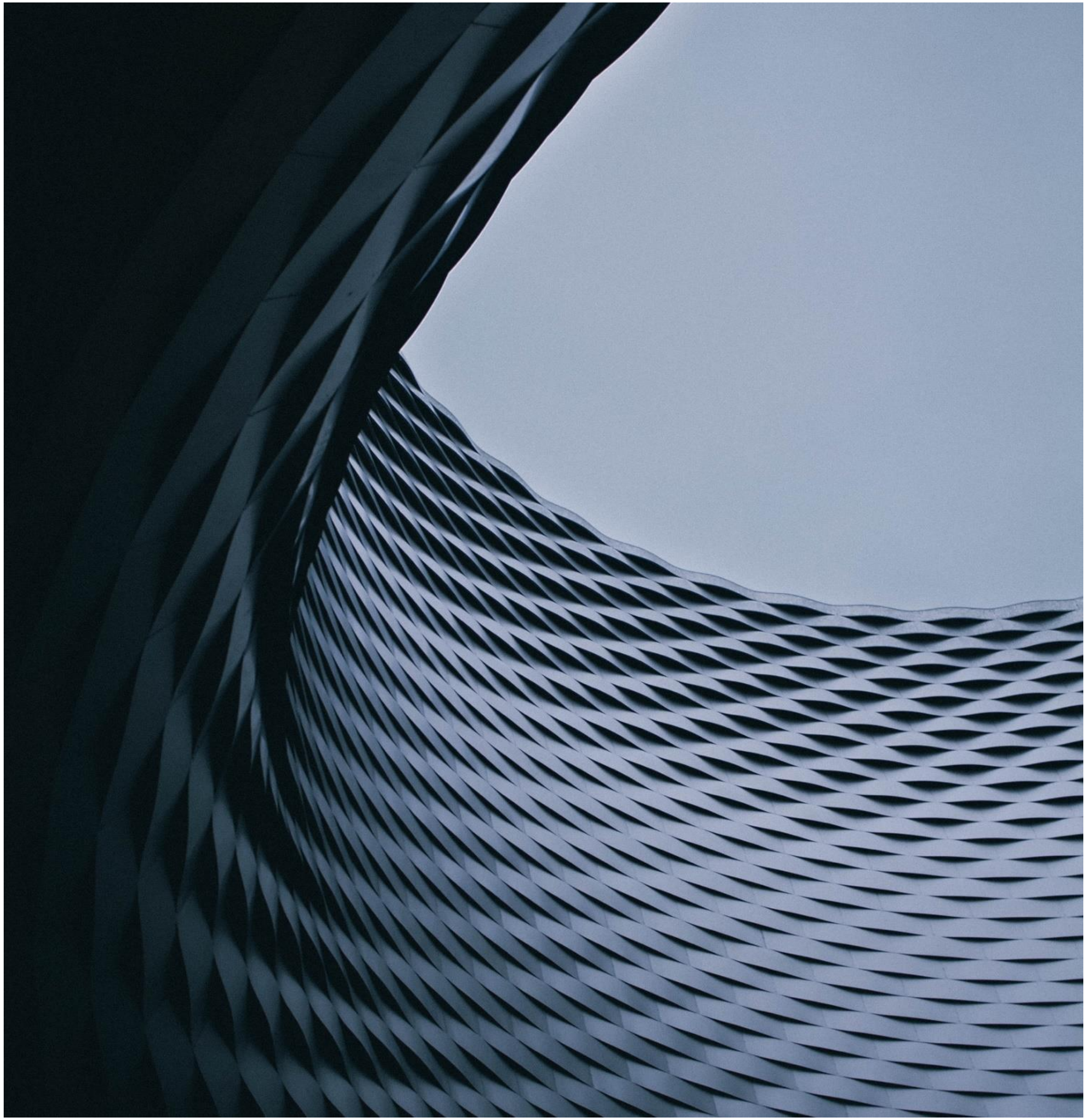
23.11.2022

09:00 bis 12:00 Uhr

Sustainability Circle Roundtable

Matthias Gstoehl

Dr. Simone Nadelhofer



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Introduction

ESG emerges in a fragmented context of established standards under private and public law and a range of newly emergent non-binding standards, guidelines and principles.

The separation between hard and soft law is blurred, and the soft law guidelines, standards and codes of conduct continue to define the social, political and legal expectations of companies' ESG conduct.

ESG: From soft law to hard currency provisions

Within the “hard currency” legislation, we observe a shift from mere reporting and transparency obligations, relying on the comply or explain concept, to binding human rights due diligence obligations (hereinafter “HRDD obligations”).

Lawmakers have introduced civil, administrative and criminal liability to police and sanction the violation of human rights and environmental norms in relation to new HRDD obligations (e.g. Loi de Vigilance, Lieferkettengesetz, Norwegian Transparency Act).

Examples of hard currency provisions:

EU Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU (Non-Financial Reporting Directive) as regards disclosure of non-financial and diversity information by certain large undertakings and groups;

English Modern Slavery Act of 2015;

French Duty of Vigilance Law of 2017;

Australian Modern Slavery Act (2018);

EU Regulation 2019/2089 amending EU Regulation 2016/1011 as regards EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks and sustainability-related disclosures for benchmarks (2019);

EU Regulation 2019/2088 on sustainability-related disclosures in the financial services sector (2019) and the EU Regulation 2020/852 on the establishment of a framework to facilitate sustainable investment, amending EU Regulation 2019/2088 (2020) (Sustainable Finance Disclosure Regulation), which, as of 2023, will require disclosure of ESG considerations by all funds;

German Supply Chain Act of 2021;

Norwegian Transparency Act of 2021;

EU Corporate Sustainability Reporting Directive amending the EU Non-Financial Reporting Directive (2021; to be adopted in 2022);

Proposal of the EU Commission for a Directive on Corporate Sustainability Due Diligence (2022), which includes due diligence obligations in the ESG area, an administrative supervisory mechanism and civil liability;

Art. 964a et seq. in the Swiss Code of Obligations on the reporting on non-financial information and selective, issues-specific human rights due diligence obligations (2022)

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Switzerland

Publicly traded companies and FINMA regulated financial institutions which meet the statutory thresholds should now start preparing for the new due diligence and non-financial reporting obligations of the Swiss Code of Obligations (CO).

Art. 964a et seq. of the Swiss Code of Obligations ("CO"), which entered into force on 1 January 2022, includes:

- non-financial reporting obligations on environmental, social, labour, human rights and bribery matters; and
- specific due diligence and reporting obligations in the areas of conflict minerals and child labour.

Art. 325ter of the Swiss Criminal Code ("CC") imposes criminal liability on individuals failing to comply with the new reporting obligations.

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Background

In 2015, the responsible business initiative was launched by a broad coalition of civil society organisations. The Swiss parliament agreed on an indirect counter-proposal in June 2020.

In the November 2020 popular vote, a narrow majority of the Swiss population approved the responsible business initiative, but the initiative failed to reach the required majority of the cantonal votes and the indirect counter-proposal became valid following expiry of the referendum period.

This act was implemented on January 1 2022 in Art. 964a et seq. of the Swiss Code of Obligations (CO).

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01/

Reporting Obligations

1.1 Reporting on Non-Financial Matters

Reporting on non-financial matters in accordance with Art. 964a para. 1 CO affects companies with the following cumulative characteristics:

Public Interest Companies

Public interest companies (as defined in the Audit Supervisory Act) are public companies and companies subject to the Financial Market Supervisory Authority's oversight. Under Art. 727 CO, public companies are listed companies and companies with outstanding bonds.

+

≥500 FTE

Companies with an annual average of at least 500 full-time employees in two consecutive financial years on a consolidated basis (i.e. including all controlled companies).

+

Thresholds

At least one of the following values exceeded in two consecutive financial years: (i) balance sheet total of CHF 20 million, or (ii) turnover of CHF 40 million.

These companies, including all controlled subsidiaries worldwide, must report as of 2024 on environmental, social, labour, human rights and anti-corruption matters. They must prepare an annual report providing information on their business and show how their business activities affect the above-mentioned non-financial matters.

The report needs to contain information required for the understanding of the course of business, the results of operations, the position of the company and the effects of its activities on the non-financial matters (Art. 964b para. 1 CO).

In particular, the report must include the following (Art. 964b para. 2 CO):

1	Activity	A description of the business model.
2	Concept	A description of the standards adopted on the reporting topics / reporting matters, including the due diligence applied.
3	Effectiveness	A presentation of the measures taken to implement these standards and an evaluation of their effectiveness.
4	Risk	A description of the main risks related to the reporting matters associated with the business model and the company's management of those risks – in particular, those arising from the company's own business activities, and, if relevant and proportionate, any arising from its business relationships, products or services.
5	KPI's	Key performance indicators for the company's activities relating to the reported matters.

Companies controlled by a reporting company are exempt from reporting obligations.

Companies controlled by an entity that prepares an equivalent report under applicable foreign law are exempt from the reporting obligation (Art. 964a para. 2 CO).

The role of the board

Non-financial reports must be signed by the board of directors and made publicly available for at least 10 years (Art. 964c para. 2 CO).

Comply or explain

If a company does not follow any standard with respect to one or more non-financial matters, this is not against the law, but the reasons must be clearly explained in the report ("comply or explain" according to Art. 964b para. 5 CO). This implicitly presupposes that as a rule the reporting is based on a recognised standard, for instance ISO 37001 (anti-bribery management systems) regarding the management of bribery risk.

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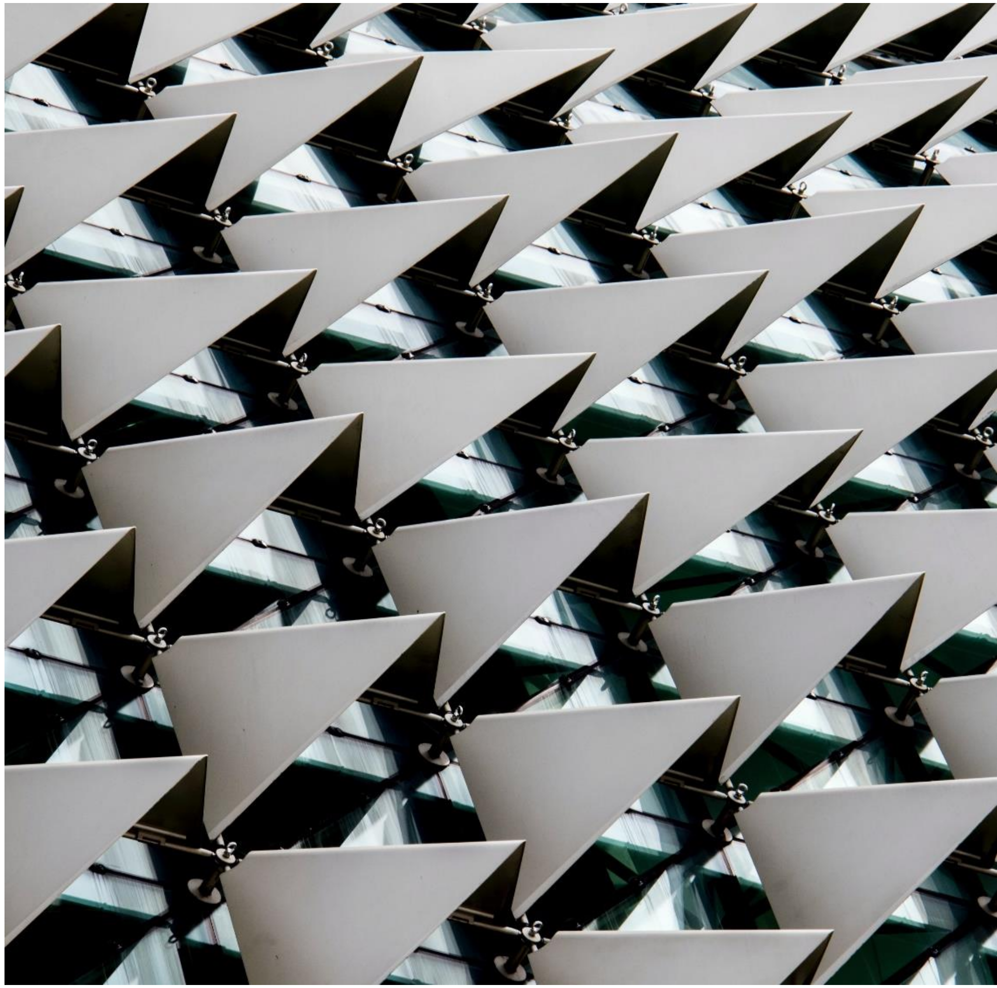
1.2 Due Diligence on Conflict Minerals and Child Labour

Companies with their registered office, head office or principal place of business in Switzerland that freely put into circulation certain quantities of specific minerals or metals (in particular tin, tantalum, tungsten, their ores or minerals, and metals containing gold) from conflict and high-risk areas, into Switzerland (or process them in Switzerland), are subject to due diligence requirements (Art. 964j para. 1 no. 1 CO).

The applicable import and processing quantities are set annually by the Federal Council in the Ordinance on Due Diligence and Transparency Regarding Minerals and Metals from Conflict Areas and Child Labour ("the Ordinance") and are based on the threshold values applicable in the EU (EU Ordinance 2017/821).

Due diligence obligations on child labour apply to companies with their registered office, head office or principal place of business in Switzerland that offer products or services for which there is a tangible suspicion that they have been manufactured or provided using child labour (Art. 964j para. 1 no. 2 CO).

The only exceptions are so-called "low-risk companies" and SMEs. If the use of child labour is obvious, the exceptions do not apply (Art. 8 of the Ordinance). In the case of exemptions for SMEs, the thresholds that apply to the ordinary audit of the annual financial statements have to be considered.



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FINES FOR MANAGERS
UP TO CHF 100K

SME's which, together with the domestic and foreign companies they control, fall below two of the following thresholds in two consecutive financial years are exempt from reporting on child labour risk (Art. 6 of the Ordinance):

Balance Sheet Total CHF 20 MIO	250 FTE Annual Average	Sales Revenue of CHF 40 MIO

Due Diligence Requirements:

1. Establishment of a management system and definition of a supply chain policy
2. Identification and assessment of risks in the supply chain
3. Establishment of a risk management plan with concrete measures to avoid or minimise the identified risks
4. An annual report
5. (For conflict minerals) An audit conducted by an external independent third party (Art. 964k para. 3 CO)

1.3 Sanctions

All directors signing and approving the reports who (i) make false statements on non-financial information, conflict minerals and child labour, or fail to report, or (ii) fail to comply with the legal obligation to keep and document the reports, are liable to a criminal fine of up to CHF 100,000 (Art. 325ter CC). Negligence is punishable by a fine of up to CHF 50,000 and sanctions are imposed on the responsible natural persons within the companies (i.e. the board members) – not on the legal entities themselves.

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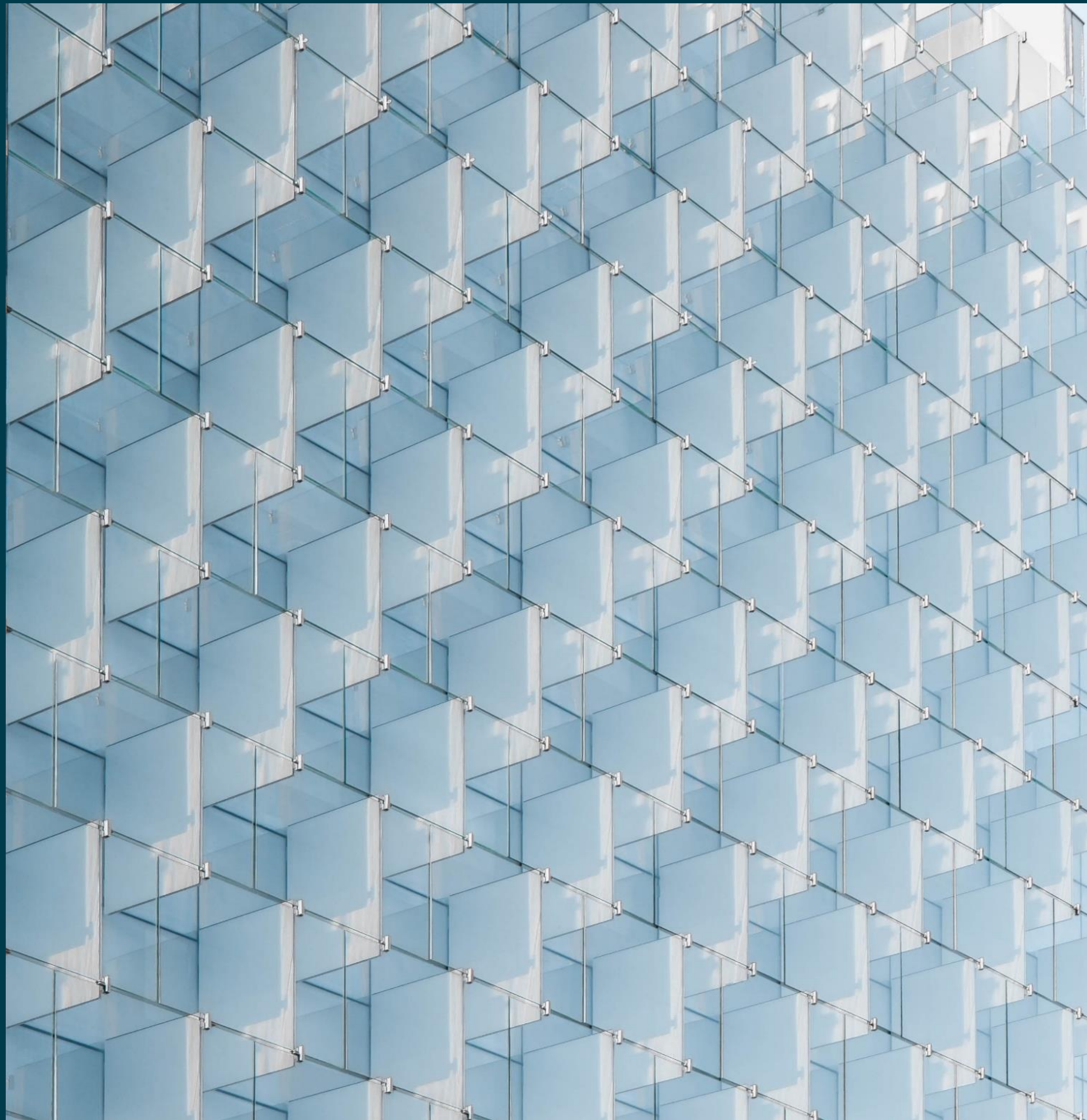
02/
Implications



2.1 Three Main Challenges

For many of the companies concerned, the identification, analysis and evaluation of non-financial risks represents a major challenge.

Similarly, the introduction of a management system for trade in conflict minerals or child labour– and the fact that supply chains must be handled diligently and transparently – will be uncharted territory for many.

The new criminal provision also puts additional pressure on companies and their senior management to publish complete and accurate reports.

2.2 Timeline of New Reporting System

The Federal Council put the new provisions of the CO and the Ordinance into force on 1 January 2022. The law allows companies one year to adapt to the new obligations (i.e. until the end of 2022). Consequently, the new obligations will be applied in the 2023 financial year and the non-financial reports are due for signature and approval by all members of the board and subsequently the shareholders, with publication for the first time by the end of June 2024.

2022

Art. 964a et seq. CO and Art. 325ter CC entered into force on 1 January 2022[1]

2023

Companies must comply with their non-financial obligations for the fiscal/calendar year 2023

2024

The non-financial report must be signed by the members of the board and approved by the shareholders. The companies must publish their non-financial reports for the fiscal/calendar year 2023 by the end of June 2024

1) In March 2022, the Federal Council also opened the consultation on the implementing ordinance on climate reporting by large companies. The ordinance specifies existing disclosure requirements for environmental non-financial matters and is expected to come into force at the beginning of the financial year 2023.

2.3 Litigation Risks in the ESG Context

ESG-Litigation typically addresses the following problems and can broadly be grouped along the buzzwords of ESG ("Environment", "Social" and "Governance"):

Environment	Claims related to environmental pollution, climate change and reporting of companies on their CO_2 emissions ("green-washing")
Social	Claims in relation to infringements of human rights and labour rights in value chains and the complicity of companies with state actions that violate human rights
Governance	Claims related to corruption and money laundering and corporate governance

A further distinctive element of ESG-Litigation is the wide range of resolution mechanisms spanning from judicial state-based enforcement to non-judicial, quasi-judicial and company-specific grievance procedures.

Reporting obligations increase litigation and prosecution risks, since possible litigants may access information that they can use against the companies.

Examples of cases:

- Shell
- DWS
- Syngenta
- Holcim

2.4 Do’s and Don’ts

The main ESG litigation risks arise from reputational damage and legal sanctions of corporate activities that have an adverse impact on the environment and climate, human and labour rights and other social issues.

These risks can be tackled by centre staging the governance dimension of ESG. This includes the structure, processes, decision-making powers within a corporation. It also entails softer factors such as the corporate culture and values amongst the employees.

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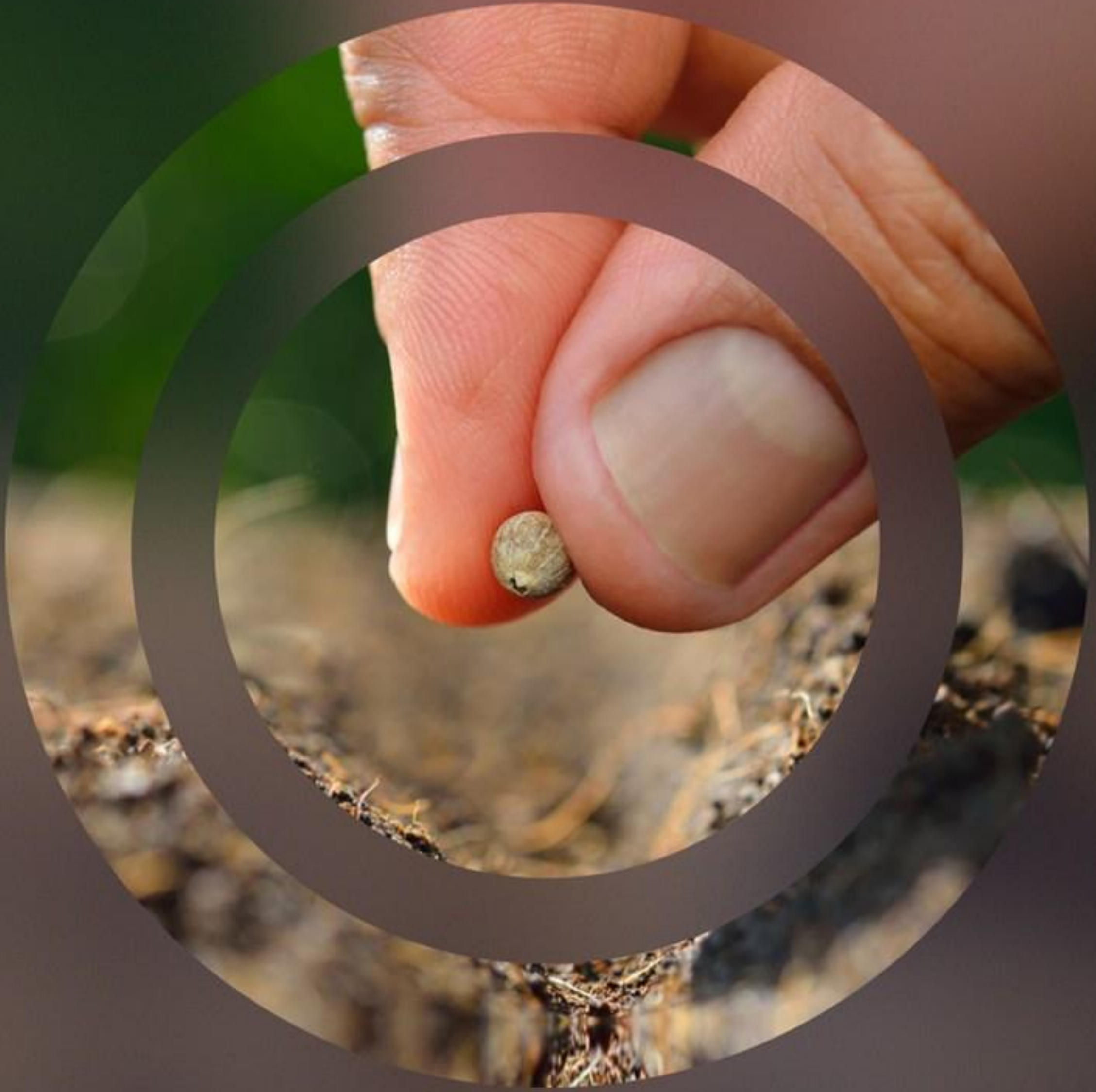
Regularien & Implementierung



Sustainability Circle Roundtable

23. November 2022

Flavia Zimmermann & Barbara Spörri

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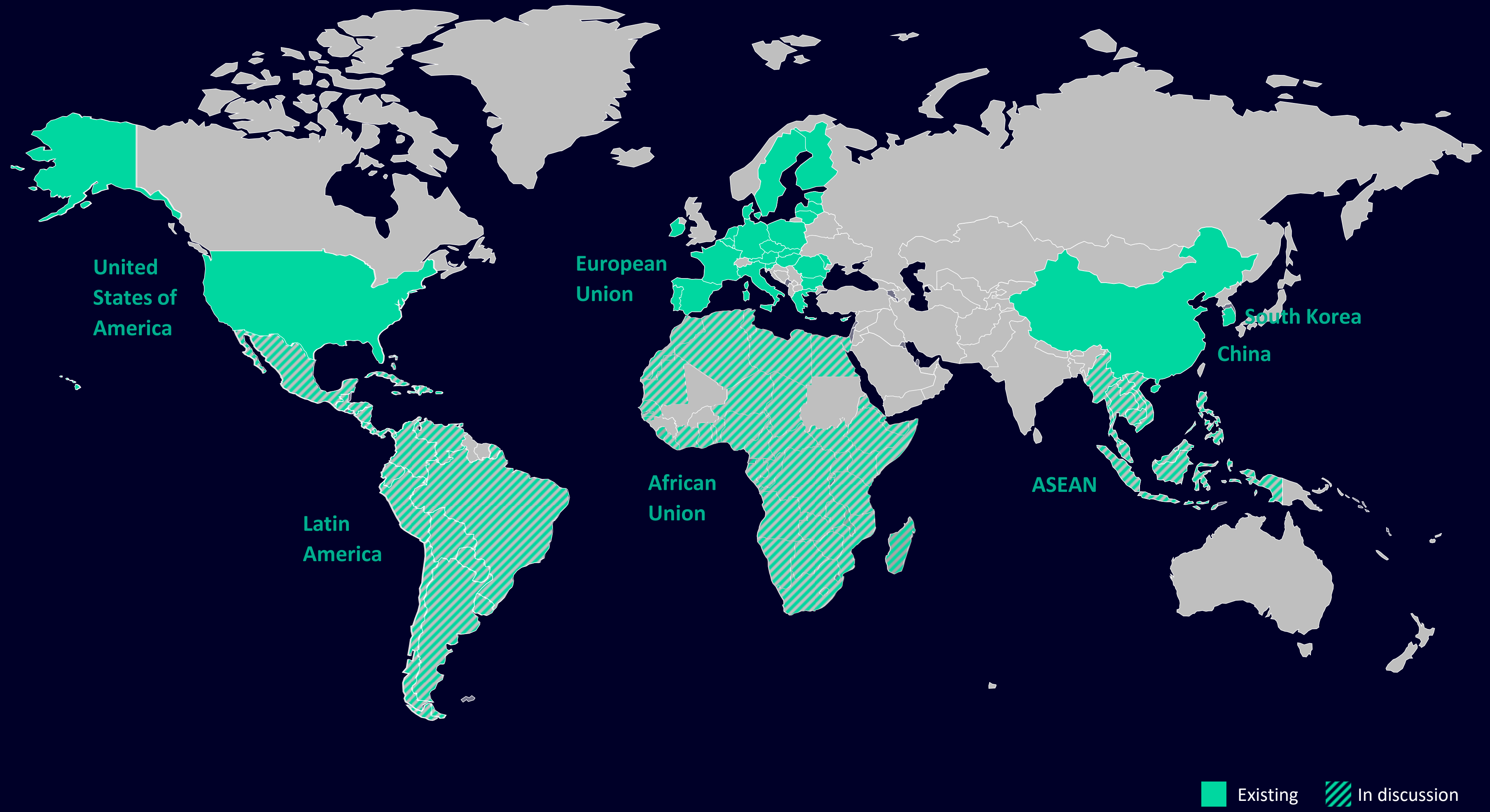
Globale Green Deals
Der Weg zur Nachhaltigkeit

Immer mehr Länder und Wirtschaftsunionen verabschiden ambitionierte Green Deal Packete mit dem Ziel einer ökonomischen, umweltfreundlichen und sozial nachhaltigen Entwicklung.

Diese Green Deals werden die Wirtschaft global verändern und neu definieren wie Geschäft künftig gemacht wird.



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Hauptfelder der neuen globalen Green Deals Gesetzesentwicklungen

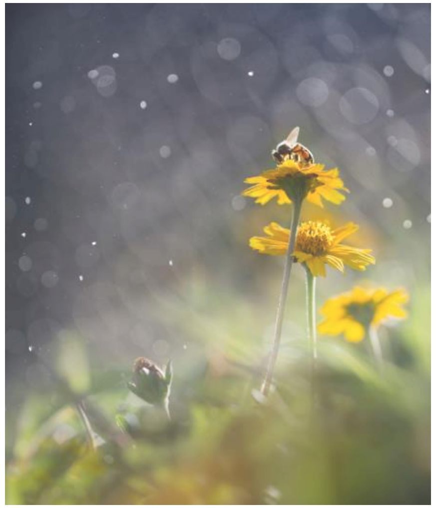
Klimaneutralität / Dekarbonisierung

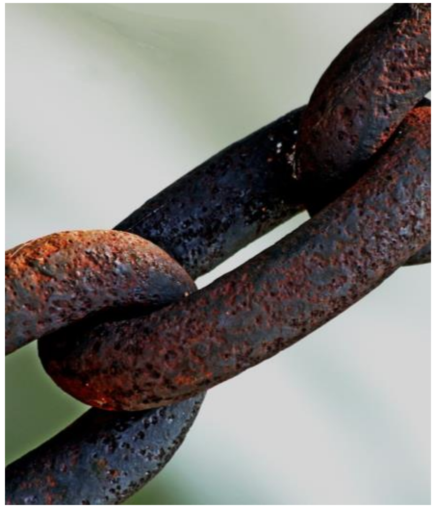
Verschmutzungs- & giftstofffreie Umwelt

Kreislaufwirtschaft & Ressourceneffizienz

Biodiversität & nachhaltige Landwirtschaft

Datentransparenz und Reporting





Warum ein dediziertes Green Deal Projekt?

1 **Wir haben einen neuen Motor** – welcher durch das politische Momentum angetrieben wird

2 **Es bieten sich neue mögliche Marktfelder** – spannende Chancen

3 **Wir müssen neue Compliance Anforderungen erfüllen** – lasst uns die wenn immer möglich in existierende Prozesse integrieren

4 **Draussen sind ambitionierete Konkurrenten** – Lasst uns die Herausforderung annehmen

EINERSEITS,
Müssen wir lernen und uns anpassen um spannende Chancen ergreifen zu können

ANDERERSEITES,
können wir auf existierendem Wissen aufbauen und bestehende Aktivitäten vorantreiben

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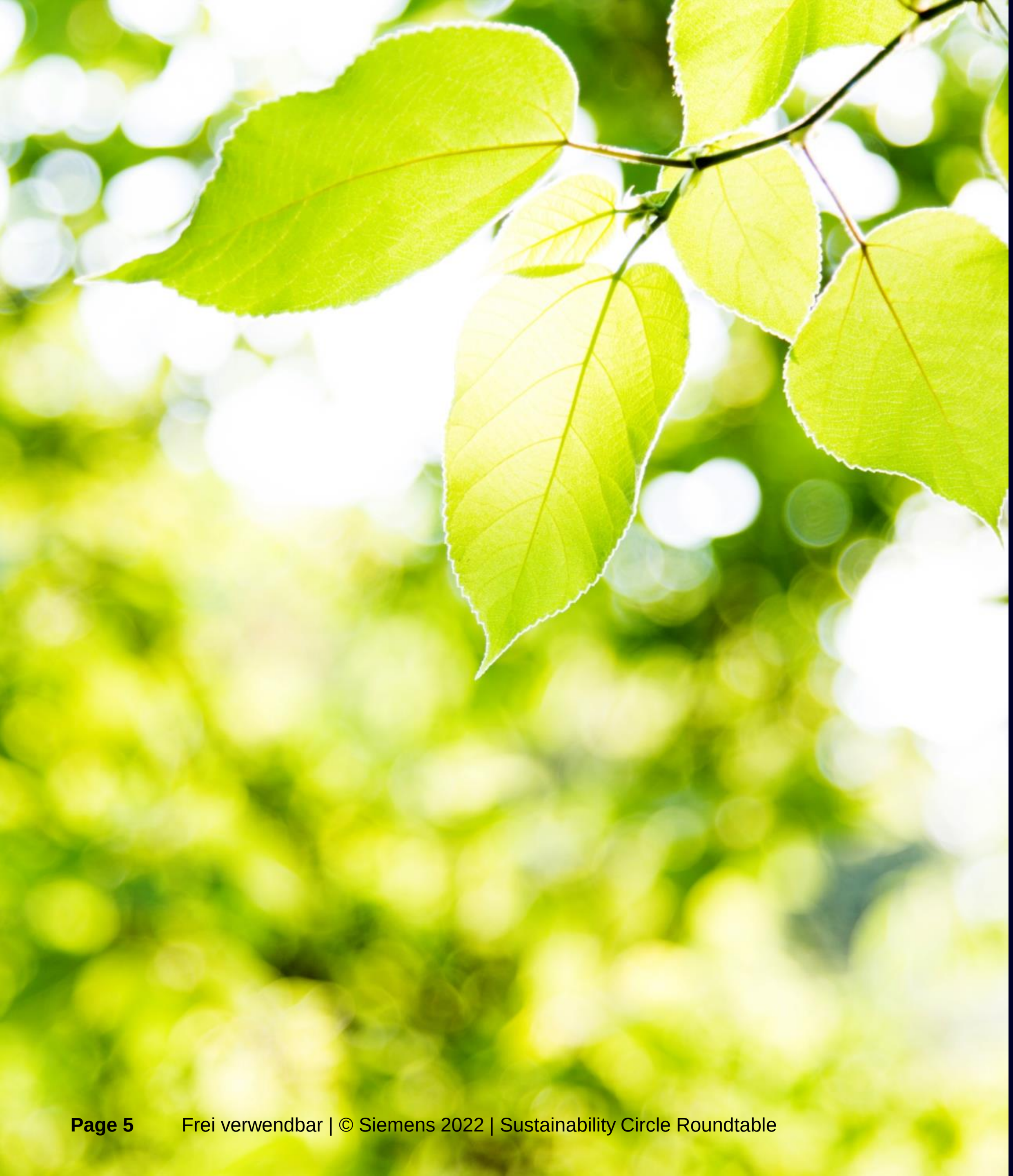

GREEN DEAL @ SIEMENS Projekt

Konsolidieren, bewerten, sensibilisieren und priorisieren von Risiken und Chancen fürs Unternehmen

Einfürung einer **Transparenzplattform** für das Gesetzesmonitoring inkl. Assessments, Gapanalysen und Implementierungsstatus

Unterstützung der Organisationen und Geschäfte bem Aufbau und Implementierung notwendiger Ressourcen und Massnahmen

EU Green Deal Gesetzesüberblick

Circular & Toxic Free Product Design

- WEEE Directive
- Q2 2022[1]: Directive on consumers for thempoweringe green transition: (Amending the Consumer Rights Directive and the Unfair Commercial Practices Directive (UCPD))
- Q4 2021[1]: POPs Regulation
- Q3 2022[1]: Environmental performance of products & businesses - substantiating claims
- Q2 2022[1]: Ecodesign for sustainable Products Regulation (ESPR)
- Q4 2022[1]: REACH
- Q2 2022:[1] Energy Labelling Regulation
- Q3 2022[1]: Packaging and packaging waste Directive
- Q4 2022[1]: RoHS Directive
- Q4 2022[1]: Batteries Regulation
- Q3 2022[2] Sustainable Consumption of Goods (Amending Sale of Goods Directive and Introducing Right to Repair)

Waste, Energy Efficiency, Zero Pollution & Biodiv.

- Waste Framework Directive (WFD)
- Construction Products Regulation
- Q4 2021: Waste Shipment Regulation
- Q3 2021: EED
- Q4 2021: Deforestation and forest degradation Regulation
- Q3 2021: Effort Sharing Regulation (ESR)
- Q3 2021: Renewable Energy Directive (RED)
- Q3 2021: Nature restoration Regulation
- Q2 2021: F-Gas Regulation
- Q2 2021: Industrial Emissions Directive (IED)
- Q3 2022: Ambient Air Quality Directive
- 07.2021: Single-use plastics Directive (SUP)
- 01.2026: LuLUCF Regulation
- Q3 2022: Integrated water management Directive
- Q4 2022: Microplastics Pollution Regulation
- Q2 2023: Soil health Directive

Sustainable Finance

- 03.2021: Sustainable Finance Disclosure Regulation (SFDR)
- 01.2022: EU Green Taxonomy
- Q1 20222: EU Social Taxonomy
- Q3 20211 : Energy Taxation Directive (ETD)
- Q3 20211 :EU Green Bond Standards (EU GBS)

Sustainable Supply Chain

- Q1 2022[1]: Corporate Sustainability Due Diligence Directive (CSDDD)
- **01.2023**: Carbon Border Levy Regulation (CBAM)

CO_2 Neutrality

- Regulation on the governance of the energy union and climate action
- **29.07.2021**: EU Climate Law
- **01.2026**: EU ETS Directive

Smart Mobility

- Clean and energy-efficient road transport vehicles
- Q3 2022[2]: Combined Transport Directive
- Q4 2021[2]: TEN-T

Renovation Wave for Buildings

- Q4 2021[1]: Energy Performance of Buildings Directive (EPBD)

Grid

- Q4 2020[1]: Trans European Network Electricity Regulation (TEN-E)

Smart Fleet

- Q3 2021[1]: CO_2 emissions performance standard for cars and vans
- Q3 2021[1]: Alternative Fuels Infrastructure Directive / Regulation
- **24.02.2022**:Eurovignette Directive
- Q3 2021[1] FuelEU Maritime Regulation (Maritime Transport Regulation)

Non-Financial Reporting

- Non-Financial Reporting Directive (NFRD)
- **01.2024:** Corporate Sustainability Reporting Directive (CSRD)

New Energy

- Q2 2021[1]: Gas networks
- Q4 2021[1]: Methane Leakage

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Neue oder überarbeitete EU Gesetze tranformieren die
Nachhaltigkeitsberichts-Landschaft von freiwillig hin zu verpflichtend

2000 | 2010 | 2020 | 2021 | 2022 | 2023 | 2026

Freiwillige Standards und Rahmenwerke

GRI
Global Reporting Initiative

UGC
UN Global Compact

CDP
Carbon Disclosure Project

SASB
Sustainability Accounting Standard Board

IR
Integrated Reporting Standard

TCFD
Task Force on Climate related Financial Disclosure

VRF
Value Reporting Foundation

VALUE REPORTING FOUNDATION

ISSB
International Standardization Board

Collaboration for harmonization of reporting standards

Freiwillige Standards für Banken

PRI
UN Principles for Responsible Investments

PRB
UN Principles for Responsible Investments

PRINCIPLES FOR RESPONSIBLE BANKING

EU Reporting Gesetze

NFDR
EU Non Financial Reporting Directive

SFP
EU Sustainable Finance Plan

SFDR
EU Sustainable Finance Disclosure

TAX
EU Taxonomy

CSRD
Corporate Sustainability Reporting Directive

CSDDD
Corporate Sustaina-bility Due Diligence

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Template: Executive Summary
Directive / Regulation

2021	year	year	year	year	year	20XX
Month: Key Requirements	**Month:** Key Requirements	**Month:** Key Requirements	**Month:** Key Requirements	**Month:** Key Requirements	**Month:** Key Requirements	**Month:** 1st Siemens action

Deep Dive Project Manager: xxx
Proposal for aligned Blueprint Governance Owner: XXX

Summary of requirements
- -
- -
- -
- -
- -

Key Opportunities and Risks
- +
- +
- -
- -

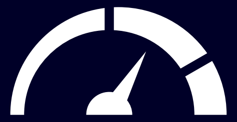
Follow up actions in case of Siemens concern
- xxx
- xxx

Management attention/support needed
- E.g. resources and budget
- xxx

!

Overall Scoring[1]

Impact[1]



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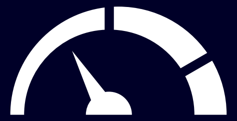

Project Status

100%
Deep-dive
Team Setup

60%
Deep-Dive
Progress

Blueprint needed?
Yes | No

Countries
Businesses
EU Region / Corporate

1 Following ERM / RIC based Siemens Early Environmental Warning System methodology

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Meine Lernerfahrungen während des Projektes

FÄHIGKEITEN

- **Aktives Zuhören** um die unterschiedlichen Positionen zu verstehen und **Gehörtes zu hinterfragen**
- **Strukturiert sein –** Komplizierte oder komplexe Inhalte möglichst in einfache und verständliche Portionen gliedern
- Sich einen gewissen Grand an **Expertenwissen aneigenen,** um Verknüpfungen herstellen zu können und als Sparringpartner zu agieren
- So viel es geht **Netzwerken** und **Fragen stellen**
- Nutze verschiedene **Informationsquellen**
- **Ehrlich** und **transparent** sein
- Verbinde die Punkte und behalte immer **das grosse Ganze** im Kopf

ERFAHRUNGEN

- **Steter Tropfen** höhlt den Stein
- **Initiere die nächsten Schritte**, arbeite mit Deadlines und probiere kreative Ansätze aus
- Finde **Verbündete** und **Sparringspartner**
- Tausche dich regelmässig mit möglichst vielen **verschiedenen Stakeholdern** aus
- **Verbinde** deine Kolleginnen und Kollegen wo immer du eine Chance für Synergien und Zusammenarbeit siehst
- Sei transparent und **Teile** so viele **Informationen** wie möglich mit einer breiten Gruppe
- **Unterstütze deine Kolleginnen und Kollegen** auch wenn es nicht deine Aufgabe ist

Regularien, Implementierung und Bewertung Einhaltung

Vorgelagert

§

Nachgelagert

- **Verbandstätigkeit**
- **Newsletter**
- Systematische **Relevanzprüfung** durch Expert:innen
- Aktive Beteiligung an **Vernehmlassungen**
- Integration in **relevanten Prozessen**

- **Gesetzeskonformität** muss jederzeit nachgewiesen werden können
- **Toolbasierte Lösung** unterstütz die Bewertung von Anlagen und Tätigkeiten
- Forderungen werden gemäss breit abgestütztem **Nutzungskonzept** verantwortlichen Mitarbeitenden zugewiesen
- **Bewertung** und Ableiten von Massnahmen

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Wie durch die Regulatorik Finanzströme in Richtung Nachhaltigkeit gelenkt werden und welche Auswirkungen dies auf das Firmenkundenportfolio haben wird

Sustainability Circle Roundtable

23.11.2022

Stadtsparkasse Augsburg

59
Standorte

950
Mitarbeitende

7,75
Mrd. Euro
Bilanzsumme

7.
größte Sparkasse
Bayerns

>50%
Marktanteil im Wirtschaftsraum
Augsburg & Friedberg

Stadtsparkasse
Augsburg

Sustainable Finance

Finanzsektor nimmt Schlüsselrolle bei der Transformation ein

„Lenkung“ der Kapitalflüsse in Richtung nachhaltige Investitionen

- Berücksichtigung von Nachhaltigkeit in der Finanzberatung – Abfrage von Präferenzen fließt in die Anlageempfehlungen ein
- Regulatorischer Druck auf Finanzdienstleister steigt – Nachhaltigkeit muss im Risikomanagement berücksichtigt werden – Kreditausschlüsse von Branchen oder Risikozuschlag in der Bepreisung sind möglich
- Förderung von Transparenz in der Berichterstattung CSRD – Entwicklung von tendenziell (eher) qualitativen zur quantitativen Berichterstattung
- Taxonomie – Wie hoch ist der Anteil der taxonomiekonformen Assets?
- Zukünftig Green Asset Ratio (GAR) – Anteil der klimafreundlichen Assets werden beziffert

Regulatorik CSRD Reporting

Corporate Sustainability Reporting Directive (CSRD) löst Non Financial Reporting Directive (NFRD) ab

Betroffene Unternehmen

Zukünftig fallen **alle großen Unternehmen** unter die CSRD, die mindestens zwei der nachfolgenden Kriterien erfüllen:

- mindestens 250 Mitarbeitende – Durchschn. Zahl während des Geschäftsjahres an Beschäftigten
- Umsatz von mehr als 40 Millionen Euro
- Bilanzsumme von über 20 Millionen Euro

Die Regelungen sollen nach dem aktuellen Zeitplan ab dem 01.01.2026 für das Geschäftsjahr 2025 gelten

Was kommt auf Unternehmen zu?

Indirekte (Reporting) Verpflichtung durch Lieferketten und Kreditinstitute ist möglich

Auch wenn ein Unternehmen nicht direkt von der Berichtspflicht betroffen ist, können z. B. Finanzinstitute Nachhaltigkeitsinformationen verlangen

- **Lieferkettengesetz**: Gesetzliche Verpflichtung der Unternehmen zur Prüfung, ob sich Aktivitäten ihrer Lieferkette nachteilig auf Umwelt/Menschenrechte auswirken. Ein KMU fällt ggf. unter Reporting-Anforderungen z. B. als Zulieferer von einem offenlegungspflichtigen Unternehmen
- **Bonitätsprüfung durch Kreditinstitute**: KI sind durch die EU-Taxonomie angehalten, den 6 Umweltzielen zu entsprechen und das eigene Kreditportfolio bzgl. Nachhaltigkeitsaspekten zu kontrollieren

Fazit

- Daten und Informationen der Kreditnehmer zu ESG werden notwendig – auf Datengüte achten – Standards/Initiativen nutzen
- Aktive Auseinandersetzung mit den KPI und KRI in Bezug auf Nachhaltigkeit notwendig
- Nachhaltigkeitsstrategie entwickeln und verfolgen
- Transformation birgt nicht nur Risiken, sie bietet auch Chancen/Wettbewerbsvorteile!

Vielen Dank.

Petra Schöll
Nachhaltigkeit und Zukunftsstrategie

Telefon: 0821/3255-1516
E-Mail: Petra.Schoell@sska.de

Think.

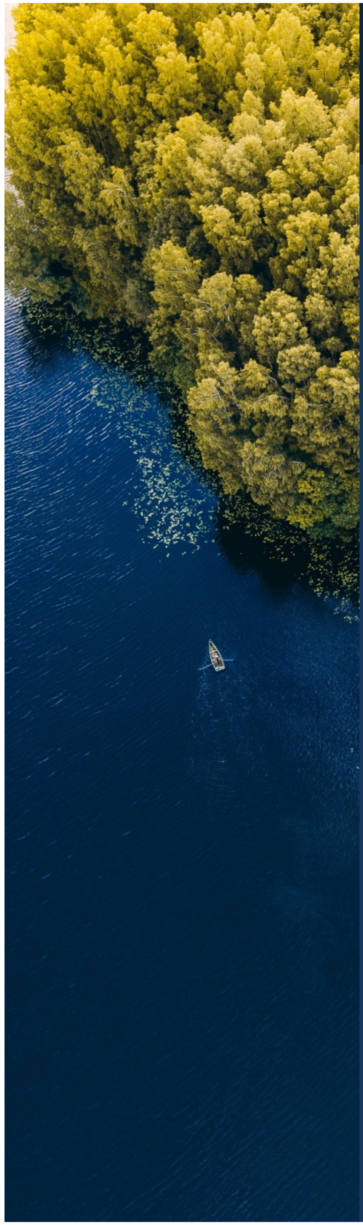
zühlke
empowering ideas

ESG Reporting

Thinkdot, die Plattform für Sustainability Strategie, Data Management und Reports

Thinkdot.io

23. November 2022



ESG Reporting Standards

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ESG Reporting

Reporting Standards erzeugen Vergleichbarkeit und Transparenz.
Transparenz schafft Vertrauen.

GRI

Global Reporting Initiative
31 Themen, 71 Disclosures, 625 Details

SDG

Sustainable Development Goals
17 Goals, 410 Disclosures

ESRS

European Sustainability Reporting Standards
127 Disclosures, über 700 Details

ESG Reporting Prozess

Think.
ESG Reporting

ESG Strategie

- Materialität
- Ziele
- Controlling

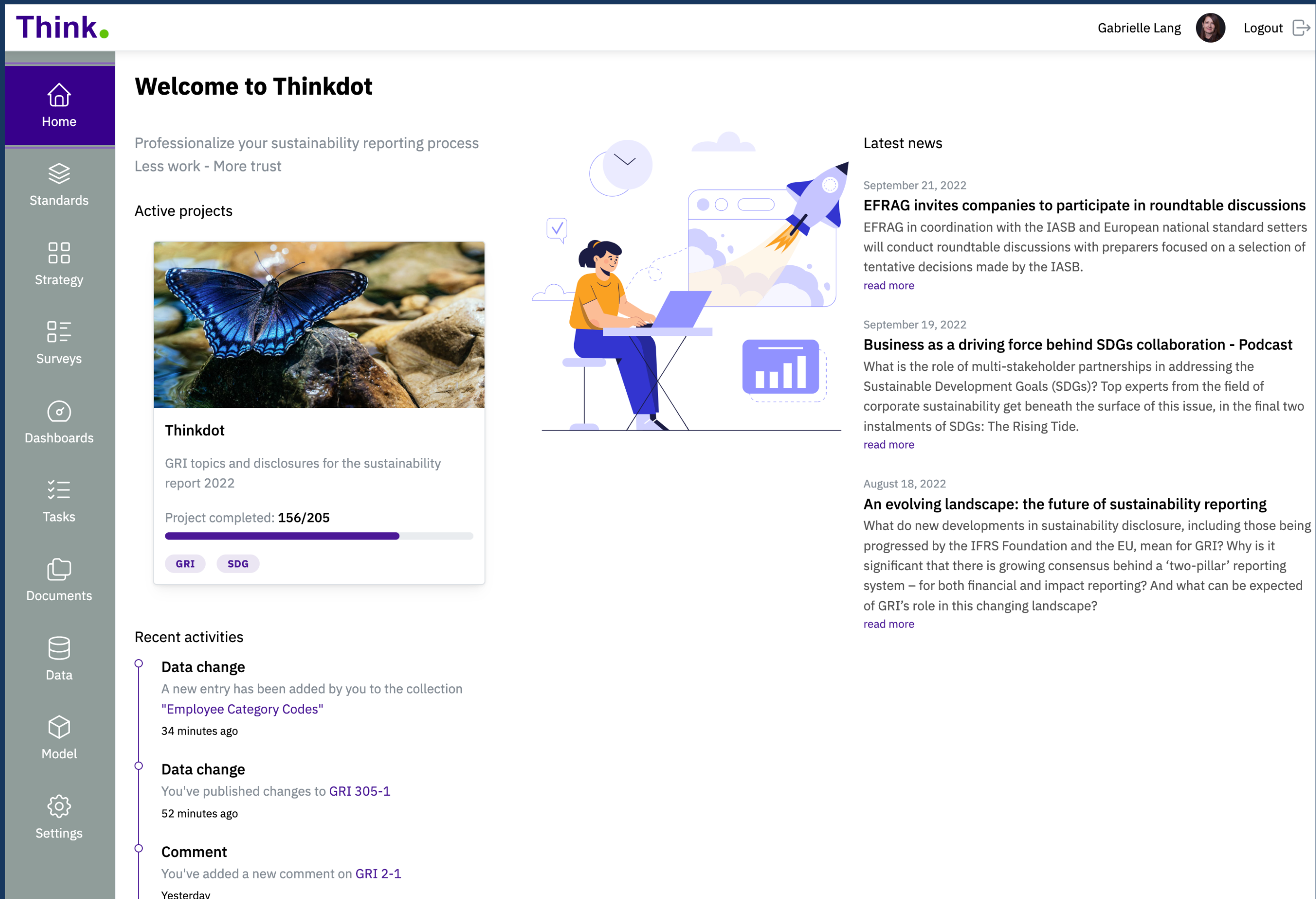
ESG Implementierung

- Daten Konsolidierung
- Compliance Texte einpflegen
- Compliance Genehmigung

ESG Kommunikation

- Erzähl-Texte
- Formaler Report & Index
- Öffentlicher Report

Thinkdot Präsentation



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Breakout-Sessions

Breakout Sessions (30 Min.)

- Wir weisen Sie den Räumen entsprechend Ihren Wünschen zu
- Bitte schalten Sie Kamera & Mikro an (falls kein Hintergrundlärm da ist)
- Sie können den Raum mit [RETURN] oder [ZURÜCK] wieder verlassen
- Nach 30 Min. schließt der Raum automatisch (mit 30 Sekunden Vorwarnung)
- Es gilt die **Chatham House Rule** für die Diskussionen, d.h. Sie dürfen die Informationen für ihr Unternehmen nutzen, jedoch nicht die Identität der Quelle preisgeben

Themen der Breakout Sessions (30 Min.)

Die Moderatoren schreiben die wichtigsten Punkte mit und fassen diese später zusammen

1. **Wie bereiten sich Unternehmen am besten auf die neuen Anforderungen bzgl. Regulierung im Bereich Nachhaltigkeit vor? (Barbara Spörri & Petra Schöll)**
   Moderation: Martina Blum
2. **Wie stellen Unternehmen die Gesetzeskonformität zu Nachhaltigkeit sicher? (Flavia Zimmermann & Danielle Düby)**
   Moderation: Theresa Lang
3. **Wie kann man aus künftigen Regularien Geschäftsopportunitäten ablesen? (Richard Stechow)**
   Moderation: Fabian Laasch

Zusammenfassung der Breakout-Sessions & Panel-Diskussion

Nächste Schritte

- Sie erhalten im Nachgang alle **Folien** per E-Mail.
- Bitte prüfen Sie, ob Sie die **Events bis zum Sommer 2023** erhalten haben.

Unsere ersten Events im neuen Jahr

25.01.2022 3rd Impact-Startup Pitch Event (13:00-15:00)

15.02.2022 Roundtable „Daten, Digitalisierung & Nachhaltigkeit“

01.03.2022 Impuls-Talk: „How to close the loop“

Vielen Dank für ihr Engagement!
Wir wünschen Ihnen einen erfolgreichen Jahresabschluss!

Wir freuen uns darauf mit Ihnen die besten Lösungen für Sie und unseren Planeten zu finden!

zühlke empowering ideas

carbotech Umweltprojekte und Beratung

ec[o]ncept

ibp Institut für Biopolymere der Hochschule Hof

BMI Lab