

# The German Sustainability Code

More than just a reporting standard.

16 May 2024



The  
SUSTAINABILITY  
Code

# The German Sustainability Code



- **Transparency standard** for sustainability reporting currently used by more than 1250 companies in Germany
- **Developed in 2010** by the German Council for Sustainable Development (RNE) as part of a multi-stakeholder dialogue
- **Instrument for reflecting** on the company's own corporate sustainability performance and for strategic development
- The Federal Ministry for Economic Affairs and Climate Action (BMWK) is **funding the further development** of the Sustainability Code
- **Aim: Minimize the time and effort** required for sustainability reporting, particularly for SMEs.

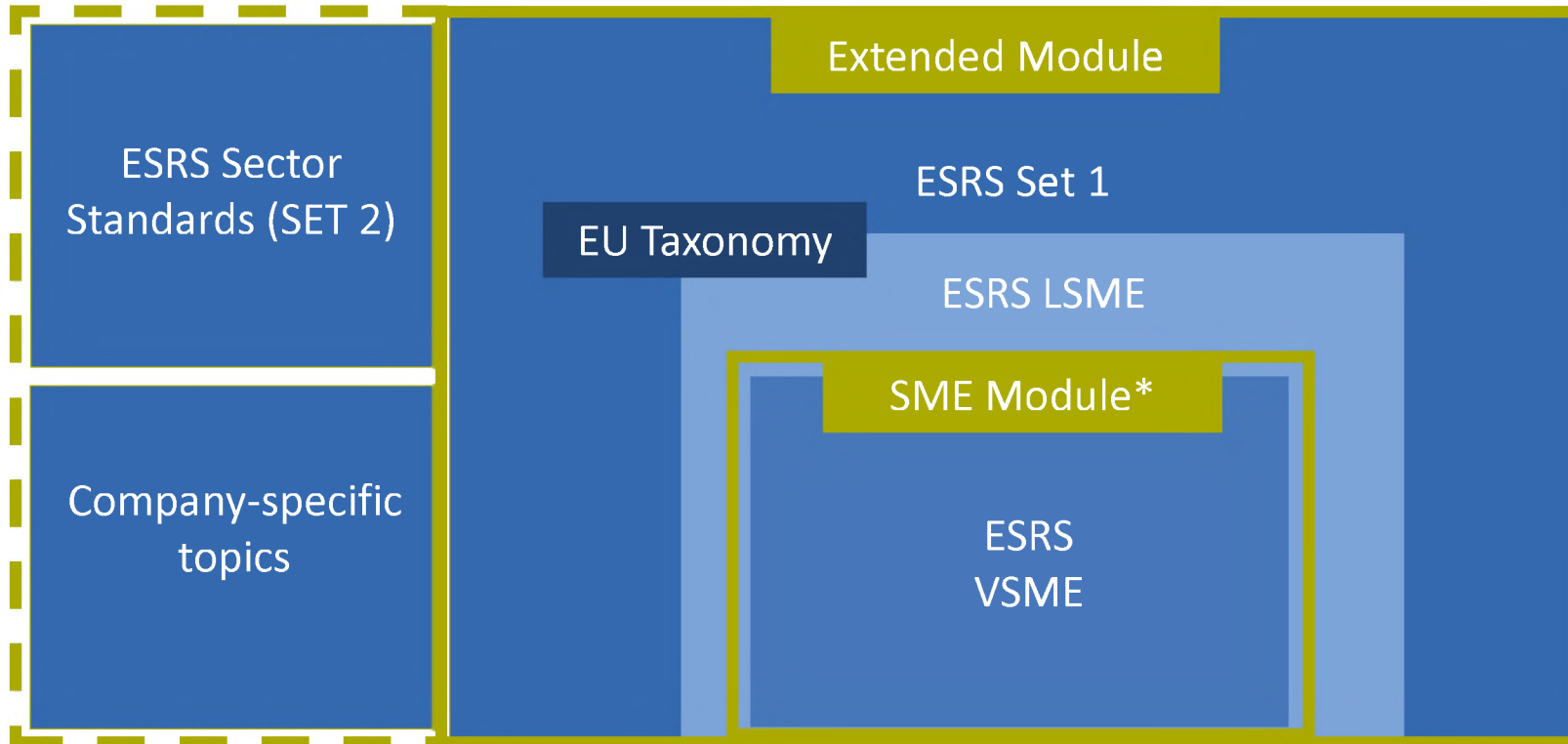
# Objectives of the new Sustainability Code

Main objectives of further development:



- Modular approach for different groups of companies
- ESRS in accessible language
- Demand-oriented Helpdesk
- An enhanced Web Platform

# Integration of ESRS in the Sustainability Code



\*A low-threshold **module for micro-enterprises**, below the requirements of the SME module, is planned. The [“Nachhaltigkeitsnavigator Handwerk”](#) (reporting tool designed for sust. rep. of small craft businesses) can be a suitable tool for micro-enterprises to implement these reporting requirements.

# ESRS in accessible language

The European Sustainability Reporting Standards (ESRS) are **complex**, with **281 pages** and more than **1.000 data points**. Not only the length, but also the abstract legal language poses a major challenge for many companies.



Our goal: to create **comprehensibility**

Exemplary excerpt from ESRS 2, SBM-3:



The undertaking shall disclose:

- (a) a brief description of its material impacts, risks and opportunities resulting from its materiality assessment (see Disclosure Requirement IRO-1 of this standard), including a description of where in its business model, its own operations and its upstream and downstream value chain these material impacts, risks and opportunities are concentrated;
- (b) the current and anticipated effects of its material impacts, risks and opportunities on its business model, value chain, strategy and decision-making, and how it has responded or plans to respond to these effects, including any changes it has made or plans to make to its strategy or business model as part of its actions to address particular material impacts or risks, or to pursue particular material opportunities;
- (c) (...)

# Demand-oriented Helpdesk

Many small and medium-sized enterprises need guidance and support to comply with CSRD/ESRS-related requests of or financial marked actors. They often don't have sufficient **in-depth expertise as well as the necessary financial resources** to contract consulting services. A point of contact for their questions and target group-specific support offers are needed.



Our goal: further **expand support services**.

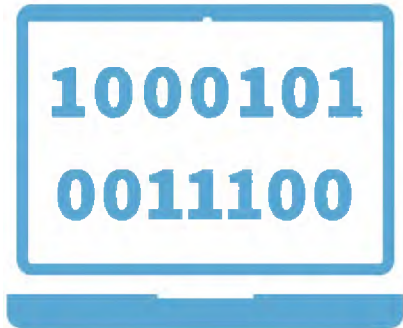


# Overarching goals of an enhanced Web Platform

To comply with the CSRD, companies not only need a database with an input mask, but also **assistance** in the reporting process. Users (of the data) also want to be able to **easily export** the company's data. A user-friendly export function is required to meet User's demands.



Our goal: A web platform that **supports companies** in reporting, while making **information easily accessible** for users.

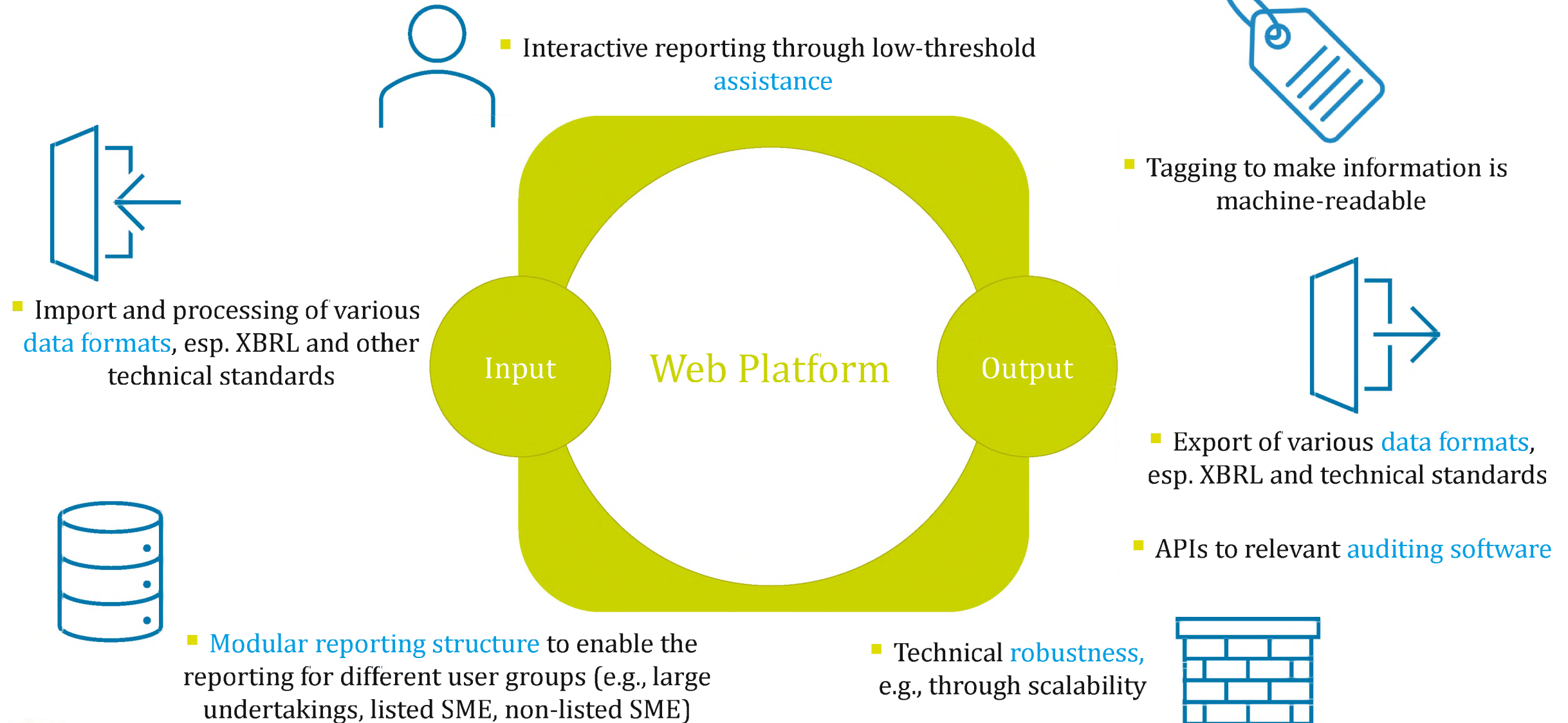


XBRL-Format



Variety of  
additional  
guidance

# Characteristics of the new Web Platform







Thank you  
for your attention

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