



Rat für  
NACHHALTIGE  
Entwicklung

# The German Sustainability Code and the proposal for a Corporate Sustainability Reporting Directive (CSRD)

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# The Sustainability Code



- Sustainability reporting and **transparency standard**
- Developed in 2010, in the course of a **multi-stakeholder process**
- Suitable **for all types of companies** irrespective of their size
- Set of **20 criteria** | Comply or explain principle
  
- Companies can use the code to meet the requirements of the current **CSR Directive Implementation Act (CSR-RUG)** regarding non-financial information.
- Companies can use the code to report on the core elements of the corporate **due diligence** obligations of the National Action Plan for Business and Human Rights.
- The code serves as a user-friendly framework to establish an internal **sustainability management** and as an instrument **to reflect on sustainability achievements**



erstellt nach  
CSR-Richtlinie-  
Umsetzungsgesetz

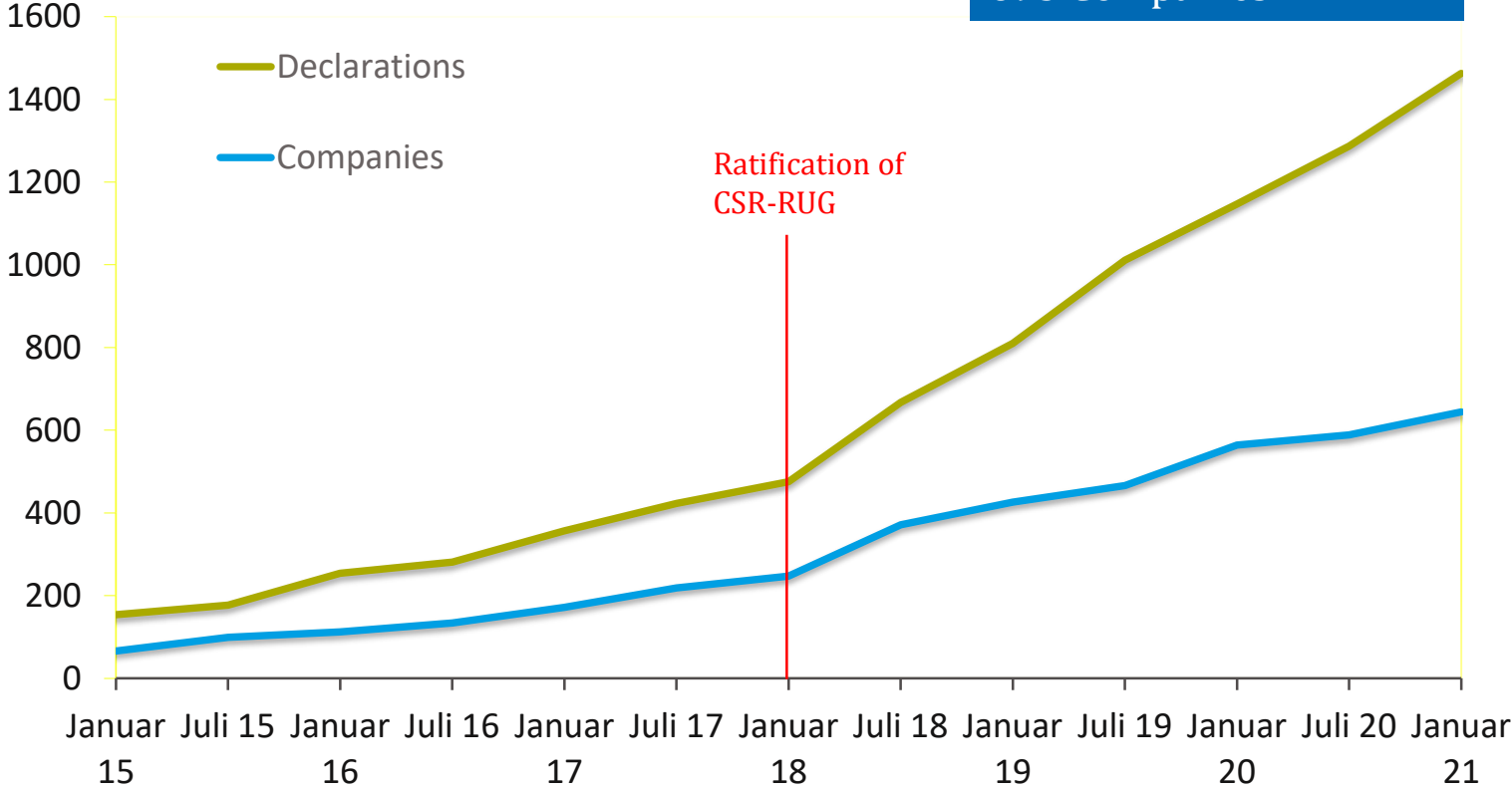


Business &  
Human Rights



# The number of declarations is continuously increasing

Currently (16.06.2021):  
1.633 Declarations  
695 Companies



# The Sustainability Code

*Four areas with 20 criteria*



Sustainability Concept		Sustainability Aspects	
<b>Strategy</b> Criteria 1-4	<b>Process Management</b> Criteria 5-10	<b>Environment</b> Criteria 11-13	<b>Society</b> Criteria 14-20
<ul style="list-style-type: none"><li>• Strategic analysis and action</li><li>• Materiality</li><li>• Objectives</li><li>• Depth of the value chain</li></ul>	<ul style="list-style-type: none"><li>• Responsibility</li><li>• Rules and processes</li><li>• Control</li><li>• Incentive schemes</li><li>• Stakeholder engagement</li><li>• Innovation and product management</li></ul>	<ul style="list-style-type: none"><li>• Usage of natural resources</li><li>• Resource management</li><li>• Climate-relevant emissions</li></ul>	<ul style="list-style-type: none"><li>• Employment rights</li><li>• Equal opportunities</li><li>• Qualifications</li><li>• Human rights</li><li>• Corporate citizenship</li><li>• Political influence</li><li>• Conduct that complies with the law and policy</li></ul>

The Sustainability Code is backed up by 16 EFFAS and 28 GRI (GRI SRS) performance indicators



# Contents CSRD proposal & Sustainability Code



Preliminary alignment of CSRD proposal contents with German Sustainability Code (DNK)

# Sustainability Code - Outlook



- The German Sustainability Code is a helpful, user-friendly framework for companies to prepare for [increasing sustainability reporting requirements](#).
- [Study](#) on the detailed compatibility of the German Sustainability Code with CSRD, EU taxonomy and SDGs (target level) has been commissioned and will be published by the end of 2021.
- EFRAG (European Financial Reporting Advisory Group) confirmed the [joint candidate](#) from [ASCG](#) (Accounting Standards Committee of Germany) and RNE (German Council for Sustainable Development), Prof. Dr. Alexander Bassen, as a member of the [EFRAG Lab Project Task Force](#) on Sustainability Reporting Standards.





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Thank you for your  
attention.

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