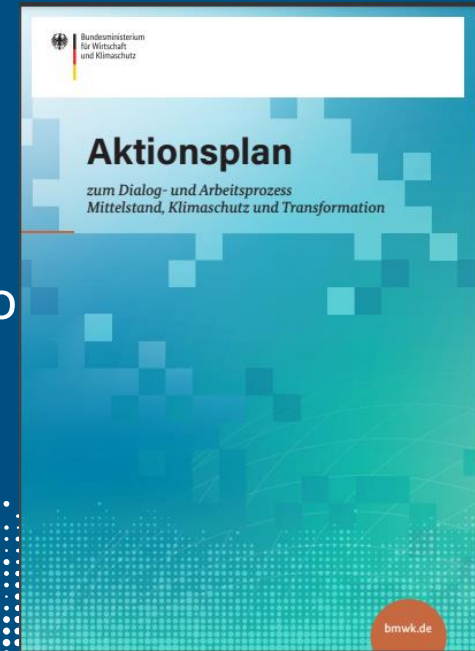




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# Dialogue and Work Process

„Mittelstand, Climate Protection and Transformation“



# Targets:

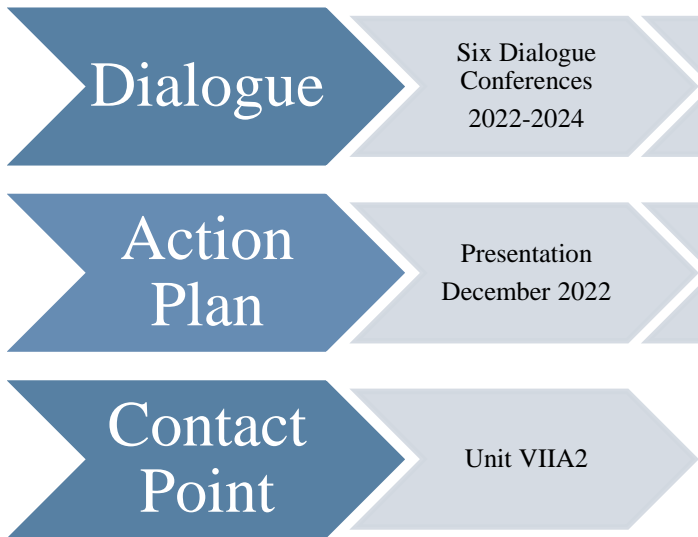
- **Dialogue** with business federations representing SMEs with regard to transformation towards more sustainability and climate protection
- **Concrete actions** to support the transformation of SMEs



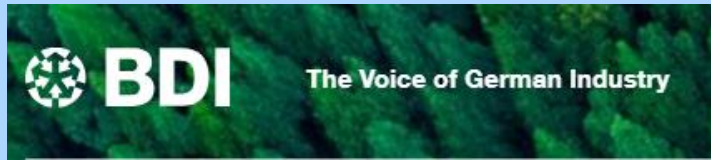
# Leadership:

- **Michael Kellner**, Parliamentary State Secretary at the Federal Ministry for Economic Affairs and Climate Action and also Federal Government Commissioner for SMEs

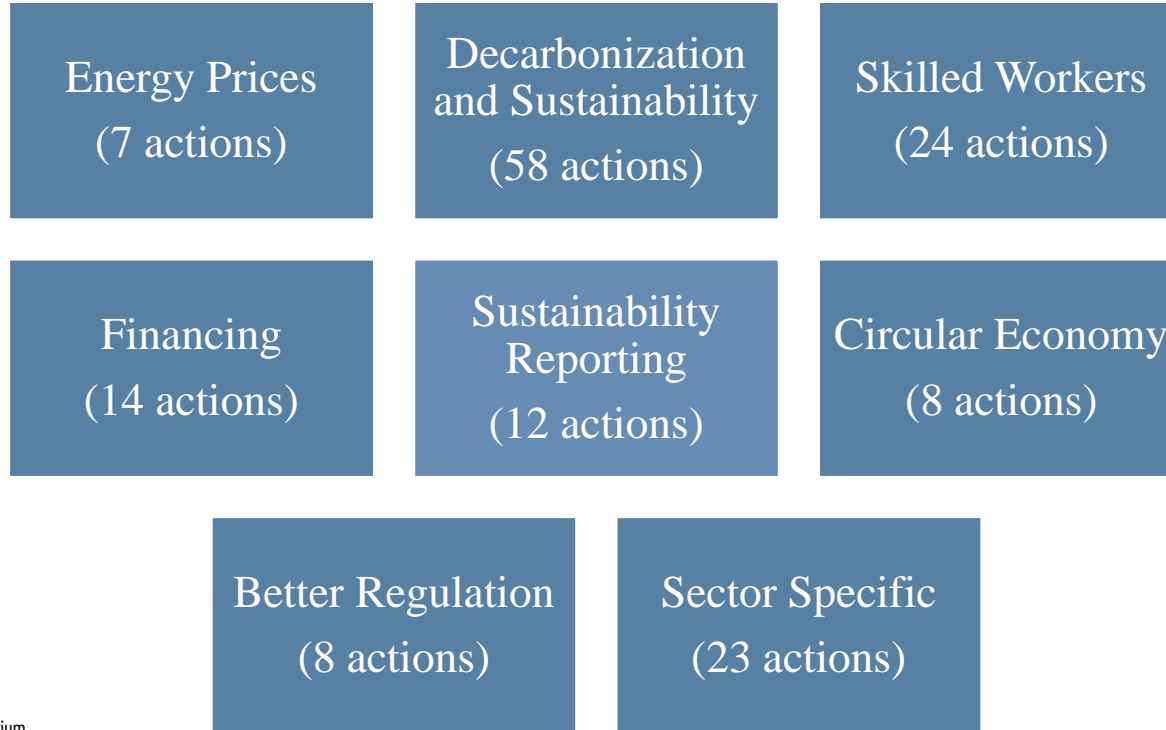
# Elements:



# Participating Business Federations (Examples):



# Action Plan:



# Sustainability Reporting:

New European and German Regulation:

- CSRD => ESRS Set 1, LSME, VSME
- CSDDD => Reporting according to CSRD
- Lieferkettensorgfaltspflichtengesetz => Reporting according to CSRD
- Taxonomy

One of the main concerns with regard to bureaucratic burden!

SME-Concern: Trickle-Down-Effect

# German Sustainability Code:

## Action Plan (2022):

„We support the intention of the German Council for Sustainable Development to adapt the German Sustainability Code to the requirements of the extended CSR Directive in the future and to make it available as a standard format for small and medium-sized enterprises, that are indirectly affected by CSR reporting obligations.”

# German Sustainability Code:

- Transparency standard for sustainability reporting currently used by more than 1280 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, Unit VIIA2) is funding the further development of the Sustainability Code
- Aim: Minimize the time and effort required for sustainability reporting, particularly for SMEs.

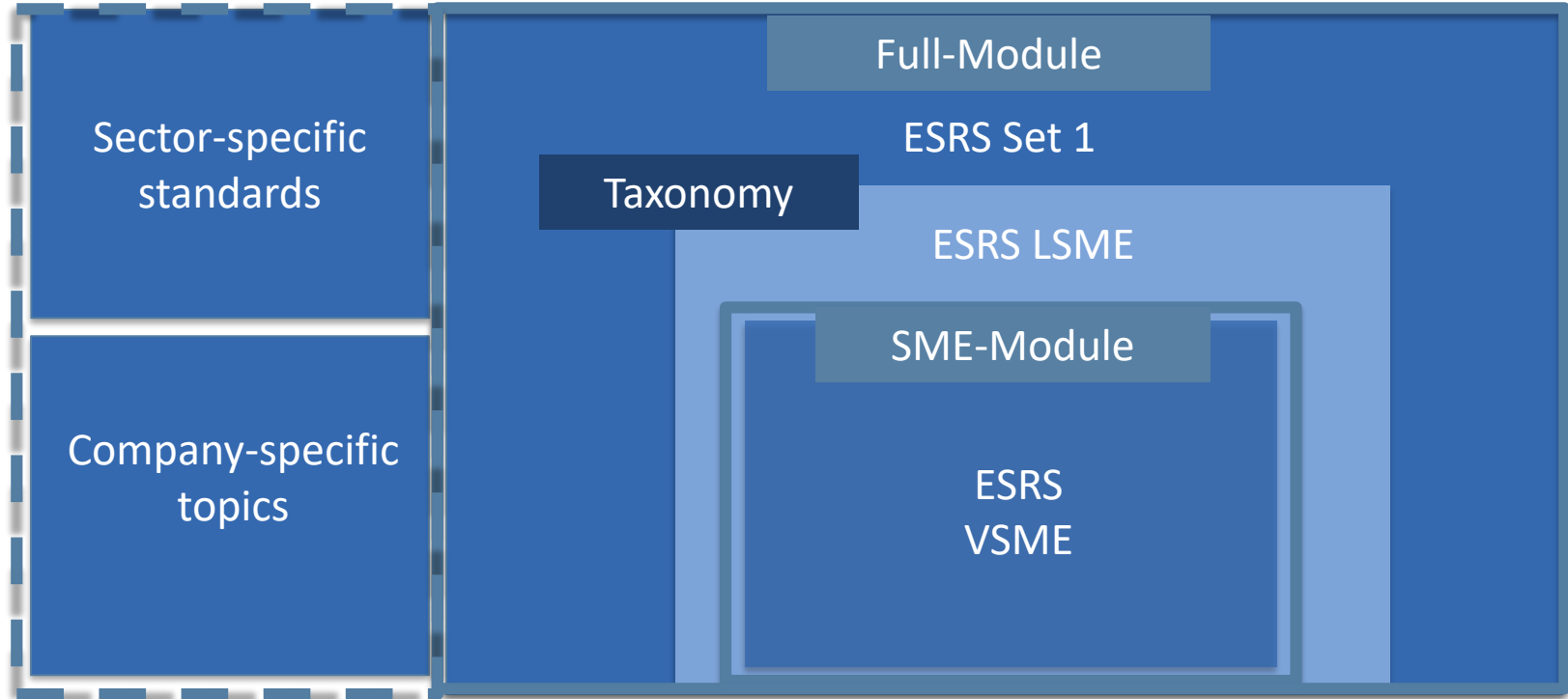


# German Sustainability Code:

Main objectives of further development:

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

# German Sustainability Code:





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Thanks for your attention!