

European
Trade Union
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Podniková udržitelnost EU

Směrnice o podávání zpráv (CSRD)

6. března 2024

Brusel



THE VOICE OF EUROPEAN WORKERS

The European Corporate Sustainability Reporting Directive

- EU Corporate Sustainability Reporting Directive → CSRD
- What is corporate sustainability reporting?

Some background

- EU Non-Financial Reporting Directive ('NFRD'; since 2018)
- Large undertakings with more than 500 employees

“Large undertakings which are public-interest entities exceeding on their balance sheet dates the criterion of the average of 500 employees during the financial year shall include in the management report a non-financial statement containing information on the extent **necessary for an understanding of the undertaking’s development, performance, position and impact of its activity**, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters” (Source: EU Non-Financial Reporting Directive)

Some background

- 2021 Návrh na podávání zpráv o udržitelném rozvoji EU směrnice o reformě NFRD
- 2022 červen, přijetí CSRD EU včetně mandátu pro vývoj standardů EU pro podávání zpráv o udržitelnosti (ESRS)

EU Corporate Sustainability Reporting Directive

- Všechny velké společnosti (> 250 zaměstnanců; kótované i nekótované)
- Kótované malé a střední podniky
- Společnosti ze třetích zemí s významnými operacemi v EU

Odhaduje se, že 55 milionů pracovníků pracuje pro více než 50 000 velkých společností v Evropě

The European Corporate Sustainability Reporting Directive

Transparency on **material*** sustainability matters:

- Environmental
- Social
- Governance



***Double-materiality principle**, in short:

- **Impact materiality:** Company impacts on people and the planet
- **Financial materiality:** Risks and opportunities to the company stemming from sustainability matters

EU Sustainability Reporting Standards (ESRS)

EFRAG* má mandát vyvinout standardy EU pro podávání zpráv o udržitelnosti, které specifikují zveřejnění:

- Sektorové agnostické standardy (přijaté dne 31. července 2023 EK společně s otázkami a odpověďmi na ESRS. Zveřejnění v Úředním věstníku EU v prosinci 2023)
- Odvětvové standardy (sledovat vývoj sektorových agnostických standardů.
Kromě toho vývoj norem pro MSP (povinně uvedená norma pro MSP; dobrovolná norma pro ostatní MSP)

Sector Agnostic ESRS

- Průřezový ESRS

- Obecné zásady pro sladění s ustanoveními CSRD
- Požadavky na zveřejnění (DR) o strategii a obchodním modelu; řízení a organizace; posouzení věcnosti

- Aktuální ESRS

- Aktuální specifikace ve vztahu k průřezovým DR
- DR týkající se politik, cílů, akcí a akčních plánů a alokace zdrojů
- Metriky měření výkonu

Sector Agnostic ESRS

- Obecná zveřejnění
 - Strategie, správa, dopady, rizika a příležitosti (ESRS 1 a ESRS 2)
- Environmentální standardy
 - ESRS E1 – Klima; ESRS E2 – Znečištění; ESRS E3 – Biodiverzita; ESRS E4 – Použití vody a mořské zdroje; ESRS E5 – Circular Economy and Resource Use
- Sociální standardy
 - **ESRS S1 – Vlastní pracovní síla**; ESRS S2 – Pracovníci v hodnotovém řetězci; ESRS S3 – dotčeno společenství; ESRS S4 – Spotřebitelé a koncoví uživatelé
- Standard řízení
 - ESRS G1 – Obchodní chování

ESRS S1 Disclosure Requirements

Impacts, risks and opportunities management

- Disclosure Requirement S1-1 – Policies related to own workforce
- Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts
- Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns
- Disclosure Requirement S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

ESRS S1 Disclosure Requirements

Metrics and targets

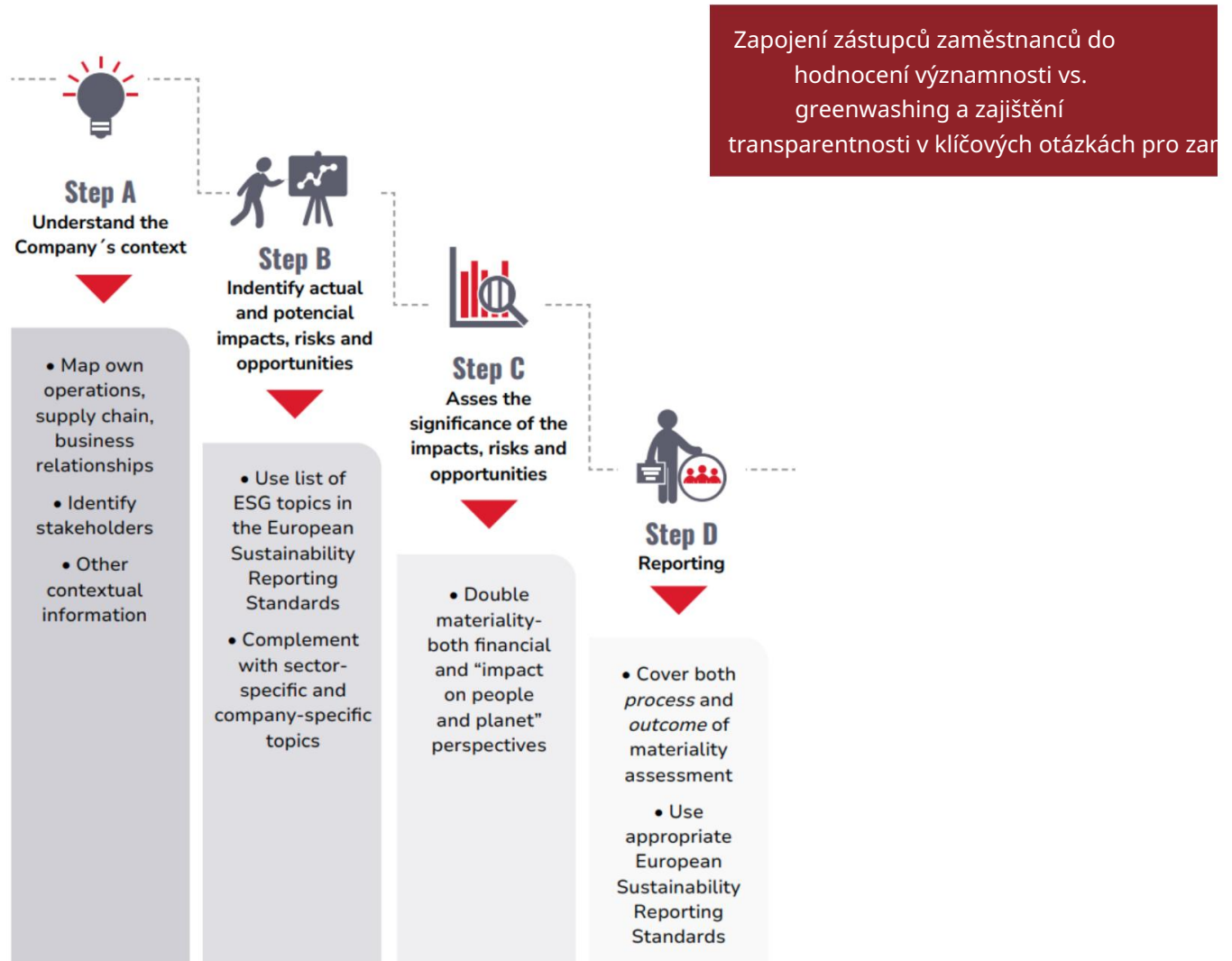
- Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
- Disclosure Requirement S1-6 – Characteristics of the undertaking's employees
- Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce
- Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue
- Disclosure Requirement S1-9 – Diversity metrics
- Disclosure Requirement S1-10 – Adequate wages
- Disclosure Requirement S1-11 – Social protection
- Disclosure Requirement S1-12 – Persons with disabilities
- Disclosure Requirement S1-13 – Training and skills development metrics
- Disclosure Requirement S1-14 – Health and safety metrics
- Disclosure Requirement S1-15 – Work-life balance metrics
- Disclosure Requirement S1-16 – Compensation metrics (pay gap and total compensation)
- Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts

Companies must assess materiality of many issues

- **Social topics**

- Respect for the human rights, fundamental freedoms, democratic principles and standards established in key human rights instruments;
- Employment numbers;
- Precarious employment;
- Adequate wages;
- Social protection;
- Health and safety;
- Training;
- Collective bargaining coverage;
- Social dialogue.

..but reporting only on material (i.e. important) topics



EU Corporate Sustainability Reporting Directive

CSRD definuje práva na informace a konzultace pro zástupce zaměstnanců

“The management of the undertaking shall inform the workers’ representatives at the appropriate level and discuss with them the relevant information and the means of obtaining and verifying sustainability information. The workers’ representatives’ opinion shall be communicated, where applicable, to the relevant administrative, management or supervisory bodies.” (Article 19a 5)

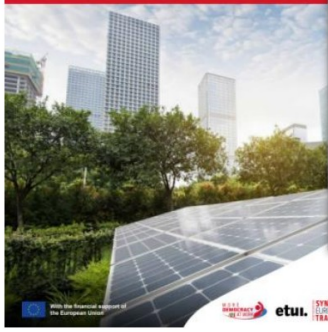
Recommendations for the transposition of the CSRD

3 When does it take effect?



The CSRD is to be transposed into national legislation by EU Member States by 6 July 2024. This deadline underscores the urgency for timely and effective implementation to ensure adherence to the Directive's reporting requirements. The first group of companies (listed companies with 500 or more employees and some financial companies) must already use the CSRD for reporting on their 2024 fiscal year.

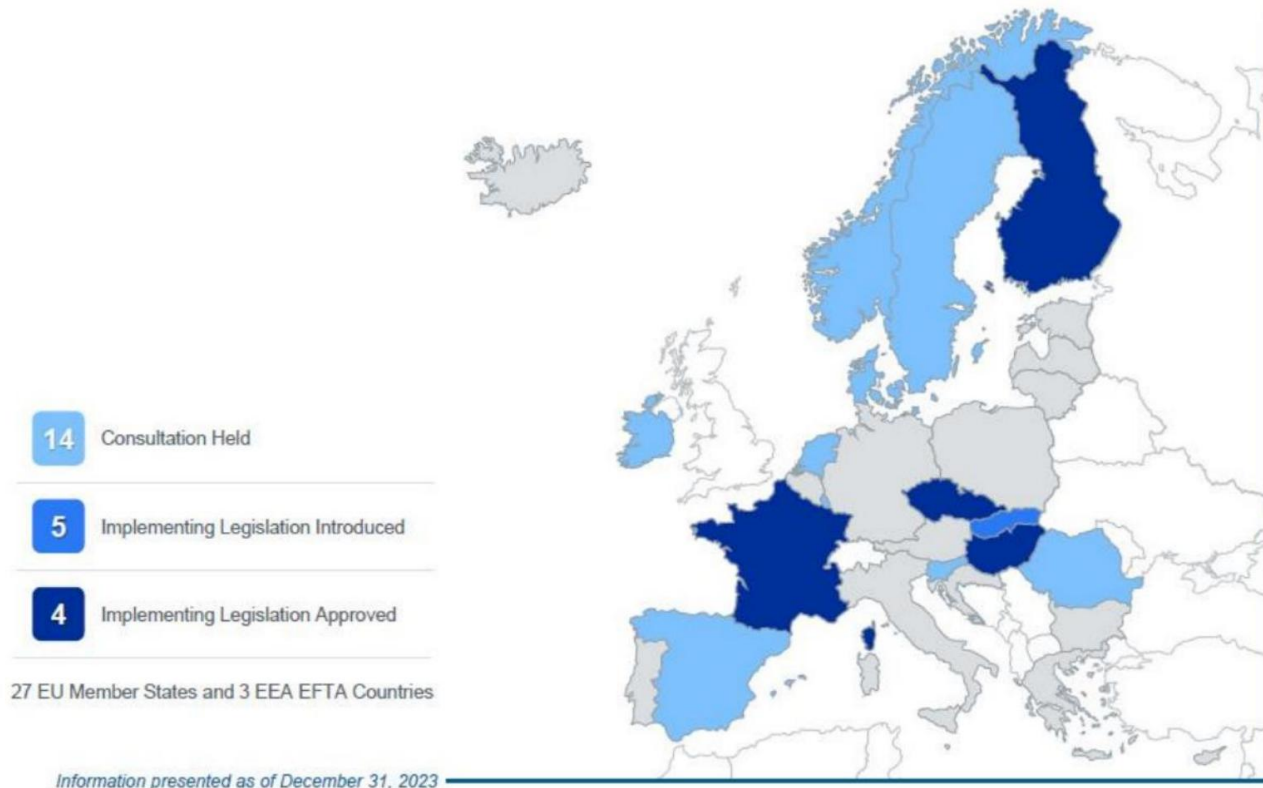
RECOMMENDATIONS FOR TRANSPOSITION OF THE CORPORATE SUSTAINABILITY REPORTING DIRECTIVE (CSRD)



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EU Corporate Sustainability Reporting Directive

- Do 6. července 2024 pro vnitrostátní provedení směrnice



Sector Specific ESRS

Viz Komunitní skupiny EFRAG...

Sector	Current phase
Oil and Gas	Early Draft - Approval
Coal, Quarries and Mining	Early Draft - Approval
Road Transport	Early Draft - Validating
Agriculture, Farming and Fisheries	Early Draft - Drafting
Motor Vehicles	Early Draft - Research
Energy Production and Utilities	Early Draft - Research
Food and Beverages	Early Draft - Research
Textiles, Accessories, Footwear and Jewellery	Early Draft - Research

Zdroj: Web EFRAG