

EFRAG European Lab Germany Outreach

INVITATION – 18 January 2021 @ 15:00 - 18:00 CET Preparatory work on EU sustainability reporting standards

The below organisations are pleased to host the EFRAG European Lab Germany Outreach on the preparatory work for the elaboration of possible EU sustainability reporting standards conducted by the dedicated Project Task Force (PTF).

The purpose of the outreach event is to gather views from European stakeholders on key preliminary views emerging from the Task Force regarding the priorities and approach for a possible sustainability European Standard Setter (ESS), should there be one. The project task force was established in September 2020, and due to the tight deadlines, the document is still a presentation on the preliminary views emerging from the current ongoing work of the Task Force.

The PTF will, in parallel with the outreach events, continue the discussions on the final proposals that will be made to the European Commission in its final report. Input received in the outreach-sessions will feed into this process.

Participants in the outreach event will thus have an opportunity to provide comments and guidance to the PTF in the effort to finalize the proposals before the end of January 2021. As a participant you will be able to raise questions to the panellists through the online chat function and participate in the online polling questions.

The outreach webinar will be introduced by Patrick de Cambourg, Chair of the PTF, and will be moderated by the German members of the PTF.



TIME AND VENUE

You can register and watch the web-meeting [here](#)

Overview of outreach-events are available [here](#)

CONTACTS

EFRAG

Cécile Etevenot
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Hosting organisations

Hosting organisations can be reached through one of the following two contact persons:

Hendrik Fink
PwC, Sustainability Services
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Roman Sauer
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Agenda

- 15:00 **Opening and welcome**
Moderators
- 15:05 **Introduction and setting of the scene**
Patrick de Cambourg, Chair PTF-NFRS
- 15:15 **Panel discussions - Themes**
- Theme 1: ESS Foundations
Principles based, inclusive stakeholder definition, addressing EU-policies, sectors and intangibles – Have we identified the right foundations?
- Theme 2: ESS operational guidelines
Policy priorities – EU / Global, quality of information, time horizon, levels of reporting, double materiality – Are all essential challenges addressed?
- Theme 3: ESS architecture
Layers of reporting standards (general – sector specific – entity specific), reporting areas, topics and sub-topics, approach to SME inclusion – Will the proposed architecture create appropriate value?
- Theme 4: ESS reporting structure
Sustainability statements, taxonomy, interconnection between financial and sustainability information, anchor points – Will the proposed structure create appropriate value?
- Theme 5: ESS priorities
Roadmaps? Milestones? SFDR? What would success look like in the short, medium and long term?
- 17:45 **Wrap up and next steps**
Roman Sauer, Allianz
Group Accounting & Reporting

Panellists

- Alexander Bassen, Rat für NACHHALTIGE Entwicklung
- Michael Fechner, Daimler AG, DAI - Deutsches Aktieninstitut
- Axel Haller, Schmalenbach-Gesellschaft - "Integrated Reporting and Sustainable Management" and "Externe Unternehmensrechnung"
- Kilian Harbauer, BVMW - Bundesverband mittelständische Wirtschaft, Unternehmerverband Deutschlands e.V.
- Nadine Hönighaus, econsense - Forum Nachhaltige Entwicklung der Deutschen Wirtschaft e.V.
- Lena Kern, United Nations Global Compact - Netzwerk Deutschland
- Georg Lanfermann, DRSC - Deutsches Rechnungslegungs Standards Committee e.V.
- David Ryfisch, Germanwatch e.V.
- Marianne Schönnenbeck, UGA - Umweltgutachterausschuss
- Bernd Stibi, IDW - Institut der Wirtschaftsprüfer in Deutschland e.V.
- Rainald Thannisch, DGB - Deutscher Gewerkschaftsbund
- Götz Treber, GDV - Gesamtverband der deutschen Versicherungswirtschaft

Moderators

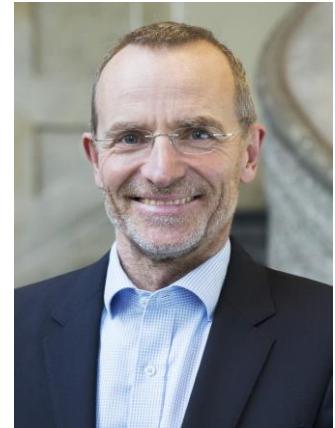
- Hendrik Fink
PwC, Sustainability Services
- Roman Sauer
Allianz, Group Accounting & Reporting
- Stefan Schnell
BASF, Group Reporting & Performance Management
- Christoph Töpfer
Umweltbundesamt

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Panellists

Alexander Bassen, Rat für NACHHALTIGE Entwicklung

Alexander Bassen is a full professor of capital markets and management at the University of Hamburg, Faculty of Business, Economics and Social Science (Germany). He teaches courses in finance and investment, ESG and capital markets and reporting. Alex is a member of the German Council for Sustainable Development – advisory body of the German Federal Government, the Sustainable Finance Advisory Council of the German Federal Government, and the German Advisory Council on Global Change of the German Federal Government. He is an Honorary Research Associate at the University of Oxford (Smith School of Enterprise and the Environment) and a Visiting Professor at the Hong Kong Baptist University. In addition, he serves as a member on several advisory committees for sustainable finance. His work has been published in e.g. Energy Economics, Organisation and Environment, Energy Policy, Journal of Sustainable Finance & Investment, Journal of Business Economics, and Applied Economics.



Michael Fechner, Daimler AG, DAI - Deutsches Aktieninstitut

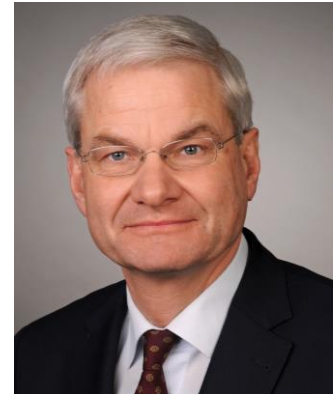
Michael Fechner is a Manager at Daimler AG's Accounting Department. After graduating from University, he worked several years in the financial services industry with a focus on financial instruments and insurance contracts. Since 2015 he has worked at the Accounting Methods Department of Daimler with a focus on the analysis and implementation of new and amended accounting standards and accounting policies as well as non-financial reporting requirements. He holds a degree and a doctorates degree in business administration.



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Axel Haller, Schmalenbach-Gesellschaft - "Integrated Reporting and Sustainable Management" and "Externe Unternehmensrechnung"

Prof. Dr. Axel Haller is head of the Financial Accounting and Auditing Department at the University of Regensburg, Germany. He holds a phd of the University of Augsburg. In his research he covers areas of (international) financial, sustainability as well as integrated reporting. He has widely published in international and national journals and has taught at multiple universities or Business Schools in Europe, the USA and Australia. He serves as co-head of the working group "Integrated Reporting and Sustainable Management" as well as member of the working group "Financial Reporting", both working groups are part of the Schmalenbach Association in Germany. He is also Member of the Board of this Association.



Kilian Harbauer, BVMW - Bundesverband mittelständische Wirtschaft, Unternehmerverband Deutschlands e.V.

Kilian Harbauer is the Associate for Energy, Sustainability, Mobility and Logistics at the Federal Association for Small and Medium Sized Enterprises in Germany (Bundesverband mittelständische Wirtschaft, BVMW Berlin). He founded and manages the expert group for sustainability and sustainable transformation. He further organizes various webinars for companies on the topic of sustainability and sustainable corporate governance. His expertise includes, but is not limited to, the European Green Deal, the current status of e-mobility in Germany, as well as efficient CO2 pricing and carbon leakage within the framework of the Fuel Emissions Trading Act (BEHG). Before working at BVMW he worked at the European Parliament in Brussels as an accredited parliamentary assistant.



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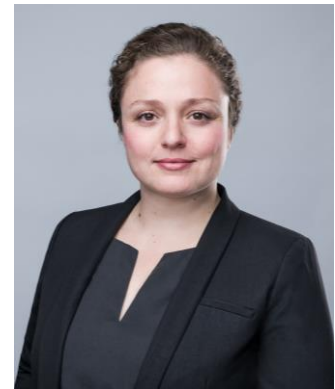
Nadine-Lan Hönighaus, econsense - Forum Nachhaltige Entwicklung der Deutschen Wirtschaft e.V.

Nadine-Lan Hönighaus is the executive director of econsense - Forum for Sustainable Development of German Business. econsense is a business network of internationally operating German companies with a common goal: They want to actively shape the change to a more sustainable economy and society. Prior to joining econsense in 2017, Nadine worked for BASF in the areas of Corporate Strategy/Sustainability Relations, Corporate and Governmental Affairs (at the BASF Brussels Office), Change Management and Communications. Nadine-Lan Hönighaus studied International Business and Cultural Studies at the University of Passau and at the School of Oriental and African Studies (SOAS).



Lena Kern, United Nations Global Compact - Netzwerk Deutschland

Lena Kern is the Director of Environment & Climate and Reporting at the Global Compact Network Germany. In her role she is responsible for programs on corporate climate management and reporting as well as corporate reporting to the UN Global Compact. She has a M.Sc. in environmental science, post-graduated on international cooperation and has held various positions in an international organization.



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Georg Lanfermann, DRSC - Deutsches Rechnungslegungs Standards Committee e.V.

Georg Lanfermann is the incoming president of the German accounting standard setter ASCG/DRSC. He will take office as of March 1, 2021. Until the end of January, he is a KPMG Regulatory Partner in the Department of Professional Practice in Berlin and has been leading for 15 years KPMG's work on regulatory developments in accounting, auditing and corporate governance both at EU and national level. From 2001 to 2004, he had been a Detached National Expert at the European Commission. Georg is a qualified German auditor and tax advisor.



David Ryfisch, Germanwatch e.V.

David Ryfisch is the team lead for international climate policy at Germanwatch, where he manages the portfolio on sustainable and climate finance. Prior to joining Germanwatch, he held positions at GIZ, the UNEP DTU Partnership, and the Inter-American Development Bank, working inter alia on climate finance, reporting, and mitigation. David holds a Master's degree in International Economics from the Graduate Institute Geneva.



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Marianne Schönnenbeck, UGA - Umweltgutachterausschuss

Dr. Marianne Schönnenbeck has a PhD in Chemistry and a Master's degree in Environmental Science. Dr. Schönnenbeck has been working for RHEINZINK, a producer of rolled zinc for construction purposes in Germany, for 25 years in various positions. Since 2019, Dr. Schönnenbeck is Director Environment, Health and Safety. She deals with all issues having to do with the environment; this includes all site-specific issues (including being management representative for emission control, waste and dangerous goods), REACH, product related issues, and Environmental and Energy Management System issues (she is management representative for both Management Systems). Dr. Schönnenbeck chairs the German EMAS advisory board.



Bernd Stibi, IDW - Institut der Wirtschaftsprüfer in Deutschland e.V.

Professor Bernd Stibi has been Technical Director at the Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) in Germany since 2014. In his role, he is responsible for all aspects of corporate reporting, above all accounting according to the German Commercial Code [Handelsgesetzbuch (HGB)] and the International Financial Reporting Standards (IFRS). The reporting on Corporate Social Responsibility (CSR) and the conceptional development of corporate reporting are further key issues. Prior to joining the IDW he was partner at KPMG, in the Department of Professional Practice (DPP) with the focus on national and international accounting. His responsibilities included audits of DAX 30 listed groups as well as of small and medium-sized companies. Since 2010 Bernd Stibi has been working as honorary professor at the University in Bochum. He is member of the technical committee of the Journal of international and capital market accounting [Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR)]. Moreover, he participated in various working groups of the Accounting Standards Committee of Germany (ASCG) [Deutsches Rechnungslegungs Standards Committee e.V. (DRSC)] with emphasis on group consolidated accounting. Bernd Stibi is author of numerous publications addressing issues on accounting and reporting, he participated in various experts' meetings as speaker or panellist.



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Rainald Thannisch, DGB - Deutscher Gewerkschaftsbund

Rainald Thannisch is head of the division of Codetermination, Corporate Governance and Corporate Social Responsibility (CSR) in the DGB's Department of Political Strategy and Planning. He studied Economy at Cologne University. After graduating, Rainald was the Personal Assistant of the Federal Managing Director of the Arbeiterwohlfahrt (Worker Welfare) from 2001 to 2004. He became Political Advisor at the DGB Federal Executive Board at 2004. Rainald is a member of the European Trade Union confederation's worker participation permanent committee and of the steering committee of the German national CSR Forum. He also has a teaching assignment at the "Hochschule für Technik und Wirtschaft Berlin/University of Applied Sciences".



Götz Treber, GDV - Gesamtverband der deutschen Versicherungswirtschaft

Götz Treber is Head of GDV's Competence Centre Corporate Management and Regulation. The Berlin-based German Insurance Association (GDV) is the federation of private insurers in Germany. Götz Treber studied Business Administration at the Universities in Marburg, Germany, and Canterbury, UK. He joined GDV in 2001 and worked in the accounting department. He spent several months in GDV's office in Brussels. From 2008 until 2010, Götz Treber was a Consultant and Manager with Accenture, a global Management Consulting, Technology and Outsourcing Services Company. Subsequently, he became Head of GDV's Financial Regulation Department and in October 2020 Head of Competence Centre Corporate Management and Regulation.

