

Joint ESG data catalogue for large companies by the BdB, GDV and VÖB

Index sheets

Introduction
General information
Environment
Social
Governance
Notes

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Supported by:



Introduction to the ESG Data Catalogue BdB-GDV-VÖB

The associations of Germany's private and public banks (Association of German Banks & VÖB) as well as of the German insurance industry (GDV) have jointly developed an ESG data catalogue for large corporates. This catalogue outlines the typical data requirements of banks and insurers in relation to large companies subject to sustainability reporting requirements.

The ESG data catalogue is designed to assist insurers and banks in both achieving their own sustainability goals and complying with legal and regulatory sustainability requirements. Accordingly, the ESG data catalogue covers general information on the sustainability of companies as well as data points in the areas of environment, social responsibility, and corporate governance. The catalogue contains only 20 sets of questions to minimise the effort for companies when responding. The catalogue is based on the following frameworks (as of April 2024):

- The Corporate Sustainability Reporting Directive (CSRD) amending the Accounting Directive and its corresponding European Sustainability Reporting Standards (ESRS);
- The EU Taxonomy Regulation;
- The EU Disclosure Regulation;

- The BaFin guidance on dealing with sustainability risks;
- The draft guidelines of the European Banking Authority (EBA) on the management of ESG risks.

The ESG data catalogue's target audience are companies required to publish sustainability reports under the CSRD. Therefore, the ESG data catalogue is aligned as closely as possible with the rules and methods of the CSRD and ESRS. All information relates, unless otherwise indicated, to the most recently concluded financial year. Small and medium-sized enterprises are not the immediate target audience of this ESG data catalogue. Individual circumstances of specific sectors and the materiality assessment of the CSRD are taken into account by providing a "not relevant" option for certain data points.

This ESG data catalogue does not represent a unified or comprehensive set of questions and is not binding. Rather, it serves as a guide to illustrate the typical data requirements related to sustainability for large companies. The catalogue does not contain sector- or transaction-specific data requests. Banks and insurance companies are free to collect additional ESG-relevant data if necessary.

ESG data catalogue / General

#	KPI	#	Question	Explanation	Response Options																							
1	General ESG strategy, measures & challenges	1.1	Does the company have a sustainability strategy?	If yes, please attach. Sustainability in this sense encompasses the topics of environment (E), social responsibility (S) and corporate governance (G).	<input type="checkbox"/> yes <input type="checkbox"/> no																							
		1.2	Has the company planned or already implemented strategic measures or adjustments across the organisation with regard to sustainability?	For example, are specific targets / measures being taken to reach the 1.5 °C target? Please outline general measures here. If yes, please indicate allocated budgets / expected funding requirements / FTEs (full-time equivalents).	<table border="1"> <tr> <td colspan="2"></td> </tr> <tr> <td>until 2030</td> <td>from 2031</td> </tr> <tr> <td></td> <td></td> </tr> </table>			until 2030	from 2031																			
until 2030	from 2031																											
1.3	What fundamental opportunities or obstacles exist for the company in taking ESG-issues into account?																											
2	Taxonomy KPIs & specific activities	2.1	In which economic sectors is the company primarily active?	Please indicate the primary NACE code (4 digits). Please use the current version of the NACE codes (published by Eurostat). ¹	<table border="1"> <tr> <td>Primary NACE-Code</td> <td></td> </tr> </table>	Primary NACE-Code																						
		Primary NACE-Code																										
		2.2	What are the corporate's key taxonomy-related figures?		<table border="1"> <tr> <td>Total turnover (Mio. EUR)</td> <td></td> <td>Share %</td> </tr> <tr> <td>taxonomy eligible (Mio. EUR)</td> <td></td> <td>#DIV/0!</td> </tr> <tr> <td>taxonomy aligned (Mio. EUR)</td> <td></td> <td>#DIV/0!</td> </tr> <tr> <td>total CapEx (Mio. EUR)</td> <td></td> <td></td> </tr> <tr> <td>taxonomy eligible CapEx (Mio. EUR)</td> <td></td> <td>#DIV/0!</td> </tr> <tr> <td>taxonomy aligned CapEx (Mio. EUR)</td> <td></td> <td>#DIV/0!</td> </tr> </table>	Total turnover (Mio. EUR)		Share %	taxonomy eligible (Mio. EUR)		#DIV/0!	taxonomy aligned (Mio. EUR)		#DIV/0!	total CapEx (Mio. EUR)			taxonomy eligible CapEx (Mio. EUR)		#DIV/0!	taxonomy aligned CapEx (Mio. EUR)		#DIV/0!					
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taxonomy eligible CapEx (Mio. EUR)		#DIV/0!																										
taxonomy aligned CapEx (Mio. EUR)		#DIV/0!																										
2.3	Does the company have taxonomy-related CapEx planning? If yes, what planning does the company have?		<input type="checkbox"/> yes <input type="checkbox"/> no <table border="1"> <tr> <td>taxonomy-eligible CapEx in 5 years (%)</td> <td></td> </tr> <tr> <td>taxonomy-aligned CapEx in 5 years (%)</td> <td></td> </tr> </table>	taxonomy-eligible CapEx in 5 years (%)		taxonomy-aligned CapEx in 5 years (%)																						
taxonomy-eligible CapEx in 5 years (%)																												
taxonomy-aligned CapEx in 5 years (%)																												
2.4	Is the company active in any of the following sectors?	Please indicate the share of the company's total turnover generated in the sectors mentioned (in %). The sector definitions correspond to the methodology of ESRS SBM-1 and are shown in note no. ²	<table border="1"> <thead> <tr> <th></th> <th>% today</th> <th>% 2030</th> <th>% 2040 (optional)</th> <th></th> </tr> </thead> <tbody> <tr> <td>Fossil fuels (coal, gas, oil)</td> <td></td> <td></td> <td></td> <td><input type="checkbox"/> not relevant</td> </tr> <tr> <td>Production of chemicals</td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Controversial weapons</td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Tobacco cultivation and processing</td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>		% today	% 2030	% 2040 (optional)		Fossil fuels (coal, gas, oil)				<input type="checkbox"/> not relevant	Production of chemicals				<input type="checkbox"/>	Controversial weapons				<input type="checkbox"/>	Tobacco cultivation and processing				<input type="checkbox"/>
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Controversial weapons				<input type="checkbox"/>																								
Tobacco cultivation and processing				<input type="checkbox"/>																								
3	ESG rating & certification	3.1	Does the company have an external ESG rating?	If applicable, please indicate rating and rating agency and attach rating report.	<input type="checkbox"/> yes <input type="checkbox"/> no <table border="1"> <tr> <td></td> </tr> </table>																							
3.2	Does the company or its main production sites have one of the following certifications?		<table border="1"> <tr> <td><input type="checkbox"/> ISO 14001 ³</td> <td><input type="checkbox"/> ISO 27001 ⁵</td> <td><input type="checkbox"/> ISO 14040 + 14044 ⁷</td> <td rowspan="3"><input type="checkbox"/> not relevant</td> </tr> <tr> <td><input type="checkbox"/> ISO 45001 ⁴</td> <td><input type="checkbox"/> ISO 50001 ⁶</td> <td><input type="checkbox"/> ISO 14064 ⁸</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> EMAS ⁹</td> </tr> </table>	<input type="checkbox"/> ISO 14001 ³	<input type="checkbox"/> ISO 27001 ⁵	<input type="checkbox"/> ISO 14040 + 14044 ⁷	<input type="checkbox"/> not relevant	<input type="checkbox"/> ISO 45001 ⁴	<input type="checkbox"/> ISO 50001 ⁶	<input type="checkbox"/> ISO 14064 ⁸			<input type="checkbox"/> EMAS ⁹															
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		<input type="checkbox"/> EMAS ⁹																										

Notes:

- 1) The yellow numbers refer to additional notes in the last tab.
- 2) Unless stated otherwise, all information refers to the last completed financial year.

4	UN Global Compact, OECD Guidelines, UN SDGs, Leadership Standards	4.1	What processes and compliance mechanisms does the company use to monitor compliance with the principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights and / or the OECD Guidelines for Multinational Enterprises?	If applicable, please provide guidelines that describe or provide information on how the company monitors compliance with UNGC (all four pillars). In addition, please provide a declaration that there is no violation of the principles.	UN Global Compact ¹⁰		not relevant <input type="checkbox"/>
					OECD-Guidelines ¹¹		
		4.2	How is the company aligned with the 17 UN Sustainable Development Goals? Which of these goals does the company actively pursue, either through its business activities or through its corporate governance?				
5	Company guidelines	5.1	On which topics does the company have guidelines?		<input type="checkbox"/> Diversity & Inclusion <input type="checkbox"/> Conflicts of Interest <input type="checkbox"/> Human Rights <input type="checkbox"/> Anti-Discrimination <input type="checkbox"/> Anti-Corruption <input type="checkbox"/> Customer Relationships <input type="checkbox"/> Occupational safety <input type="checkbox"/> Whistleblowing <input type="checkbox"/> Health & Safety		
		5.2	How does the company take sustainability criteria into account when selecting suppliers?				not relevant <input type="checkbox"/>
6	Legal proceedings with ESG reference	6	Is the company involved in pending legal disputes in connection with sustainability / ESG or was it involved in any such cases that have concluded in the last 3 years?	The focus is on proceedings already pending in court. If yes, please provide details of the proceedings.	<input type="checkbox"/> yes <input type="checkbox"/> no		
7	Transactions with sustainability components	7	Has the company issued 'green', 'social' and/or 'sustainable' debt instruments? Has the company issued sustainability-linked debt (SLD)?	If yes, please provide details of the emissions.	<input type="checkbox"/> yes <input type="checkbox"/> no		not relevant <input type="checkbox"/>

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ESG data catalogue / Environment

#	KPI	#	Question	Explanation	Response Options			
8	Emissions	8.1	How high were the company's greenhouse gas emissions in the last completed financial year, broken down by Scope 1, 2 and 3 (each in tCO ₂ eq)? ¹²	The calculation of emissions data should follow the methodology of ESRS E1-6. Emissions data must be reported as gross values, prior to any CO ₂ offsetting measures.				
				Scope 1 GHG emissions include all direct greenhouse gas emissions from the company's own facilities and facilities under its control.	Scope 1 GHG-Emissions (tCO ₂ eq)			
				Scope 2 GHG emissions include indirect greenhouse gas emissions resulting from the generation of electricity, steam, heating and cooling consumed by the company. Please use at least one of the calculation methods.	Scope 2 GHG-Emissions (tCO ₂ eq)	Market-based	location-based	
		Scope 3 GHG emissions include all other indirect greenhouse gas emissions, e.g. emissions generated in the production and transport of purchased goods (including real estate), in the distribution or use of own products or in waste disposal. The upstream and downstream value chain must be considered.	Scope 3 GHG-Emissions (tCO ₂ eq)					
		CO ₂ -Intensity of the company [calculated automatically]	CO ₂ -Intensity	#DIV/0!				
9	Consumption data	8.2	How high were the company's emissions of pollutants to air, water and soil in the last completed financial year?	As with ESRS E2-4, the emissions of pollutants listed in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register, E-PRTR) are relevant here. Greenhouse gas emissions according to ESRS E1 are not relevant for this information.	Air pollutants (tonnes)	not relevant □		
				Water-hazardous substances (tonnes)	not relevant □			
				Soil-polluting substances (tonnes)	not relevant □			
				Energy consumption (MWh)				
9	Consumption data	9.2	What proportion of the purchased energy came from renewable sources (in %)?	Methodology as per ESRS E1-5	Share of renewable energies (%)			
				9.3	What was the company's water consumption in the last completed financial year (in m3)?	Methodology as per ESRS E3-4	Water consumption (m3)	not relevant □
						Methodology as per ESRS E5-5	Amount of waste (tonnes)	
10	Waste	10.1	How much waste did the company generate in the last completed financial year (in tonnes)?	Methodology as per ESRS E5-5	Proportion of <u>non</u> -recycled waste (%)	not relevant □		
				10.2	What proportion of the company's waste was not recycled in the last completed financial year (in %)?	Methodology as per ESRS E5-5	Hazardous waste (tonnes)	not relevant □
						Hazardous waste includes waste that has one of the following properties, for example: explosive, oxidising, flammable, irritant or toxic ¹⁴		

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11 Risks & measures Climate																												
11.1	What material transitory climate and environmental risks is the company exposed to?	<p>Transitory risks are transitional risks that result from the company's inadequate adaptation to measures to protect, restore and/or reduce negative impacts on nature. These risks can arise, for example, from</p> <ul style="list-style-type: none"> - changes in legislation and policy, - precedents, - technologies, - investor sentiment and consumer preferences, - liability risks, - reputational risks. <p>They can also arise from activities that are aimed at restoring nature but are no longer in line with the changed policy, for example.</p>		not relevant <input type="checkbox"/>																								
11.2	What physical climate and environmental risks is the company exposed to?	If the company is exposed to physical climate and environmental risks, name the affected locations in the text field.	<table border="1"> <tr> <td><input type="checkbox"/> Droughts & heatwaves</td> <td><input type="checkbox"/> Radioactivity</td> <td><input type="checkbox"/> Wildfires</td> </tr> <tr> <td><input type="checkbox"/> Flood</td> <td><input type="checkbox"/> Soil / slope rupture</td> <td><input type="checkbox"/> Storms</td> </tr> <tr> <td><input type="checkbox"/> Water shortage</td> <td><input type="checkbox"/> Heavy rain / hail</td> <td><input type="checkbox"/> Earthquakes</td> </tr> <tr> <td><input type="checkbox"/> Other</td> <td><input type="checkbox"/> Loss of biodiversity</td> <td><input type="checkbox"/> Sea-level rise</td> </tr> </table> <table border="1"> <thead> <tr> <th>Risk</th> <th>Location</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	<input type="checkbox"/> Droughts & heatwaves	<input type="checkbox"/> Radioactivity	<input type="checkbox"/> Wildfires	<input type="checkbox"/> Flood	<input type="checkbox"/> Soil / slope rupture	<input type="checkbox"/> Storms	<input type="checkbox"/> Water shortage	<input type="checkbox"/> Heavy rain / hail	<input type="checkbox"/> Earthquakes	<input type="checkbox"/> Other	<input type="checkbox"/> Loss of biodiversity	<input type="checkbox"/> Sea-level rise	Risk	Location											not relevant <input type="checkbox"/>
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<input type="checkbox"/> Other	<input type="checkbox"/> Loss of biodiversity	<input type="checkbox"/> Sea-level rise																										
Risk	Location																											
11.3	Does the company measure, manage and monitor these climate and environmental risks?	If yes, please briefly describe the procedure in this regard and indicate whether scenario analysis are used.	<table border="1"> <tr> <td>Measurement & control</td> <td><input type="checkbox"/> yes <input type="checkbox"/> no</td> <td> </td> </tr> <tr> <td>Scenario analysis</td> <td><input type="checkbox"/> yes <input type="checkbox"/> no</td> <td> </td> </tr> </table>	Measurement & control	<input type="checkbox"/> yes <input type="checkbox"/> no		Scenario analysis	<input type="checkbox"/> yes <input type="checkbox"/> no		not relevant <input type="checkbox"/> not relevant <input type="checkbox"/>																		
Measurement & control	<input type="checkbox"/> yes <input type="checkbox"/> no																											
Scenario analysis	<input type="checkbox"/> yes <input type="checkbox"/> no																											
11.4	Are climate and environmental risks addressed in the company's business strategy and/or business model?	If yes, please describe the time horizons used.	<input type="checkbox"/> yes <input type="checkbox"/> no <table border="1" style="width: 100%; height: 20px;"> <tr><td> </td></tr> </table>																									
11.5	Does the company have a transition plan?	If yes, please attach the transition plan.	<input type="checkbox"/> yes <input type="checkbox"/> no <table border="1" style="width: 100%; height: 20px;"> <tr><td> </td></tr> </table>																									
11.6	What measures has the company taken or planned to reduce transitory and/or physical risks?	Please describe separately measures in response to transitory risks and physical risks. Please also state whether the company has internal guidelines that ensure a minimum ecological standard in the production process.	<table border="1"> <tr> <td>Transitory risks</td> <td> </td> </tr> <tr> <td>Physical risks ^{1b}</td> <td> </td> </tr> </table>	Transitory risks		Physical risks ^{1b}		not relevant <input type="checkbox"/>																				
Transitory risks																												
Physical risks ^{1b}																												
11.7	Does the company develop, produce or sell products that reduce negative environmental impact?	If yes, please briefly outline how the products reduce negative environmental impact.	<input type="checkbox"/> yes <input type="checkbox"/> no <table border="1" style="width: 100%; height: 20px;"> <tr><td> </td></tr> </table>		not relevant <input type="checkbox"/>																							
11.8	What objectives is the company pursuing in reducing its greenhouse gas emissions?	<p>Please specify the objective, including target values, interim targets and the underlying scope of greenhouse gas emissions.</p> <p>If there is a dedicated plan for Scope 1, 2, 3, please describe it briefly. Please also briefly describe whether reduction is constant or depends on individual measures and whether plans are compatible with the goals of the Paris Climate Agreement.</p>	<table border="1"> <thead> <tr> <th>Target 2030 (%)</th> <th>Target 2040 (%) (optional)</th> <th>Target 2050 (%) (optional)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <table border="1" style="width: 100%; height: 20px;"> <tr><td> </td></tr> </table>	Target 2030 (%)	Target 2040 (%) (optional)	Target 2050 (%) (optional)																						
Target 2030 (%)	Target 2040 (%) (optional)	Target 2050 (%) (optional)																										
	11.9	Does the company use offsetting instruments to manage greenhouse gas emissions?	<p>If yes, please specify underlying certifications.</p> <input type="checkbox"/> yes <input type="checkbox"/> no <table border="1" style="width: 100%; height: 20px;"> <tr><td> </td></tr> </table>																									

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				2030 (%)	2040 (%) (optional)	2050 (%) (optional)			
	11.10	What targets is the company pursuing regarding the share of renewable energies in its total energy consumption?							
			Possibility for explanations if required.						
12	Risks & measures Circular economy	12.1	Does the company have a waste management system?	If yes, please briefly outline, in particular, the production and handling of hazardous waste.	<input type="checkbox"/> yes			not relevant	
					<input type="checkbox"/> no			<input type="checkbox"/>	
		12.2	How high is the proportion of reused or recycled secondary components, products and materials used in the company's production process?	Methodology as per ESRS E5-4. Indicate the proportion of resources used (in %). If the company plans to increase the proportion, please provide brief explanations here. If necessary, further details on the use of recyclates can also be provided here.	Reused / recycled components, products and materials in the production process (%)				not relevant
		12.3	Is the company planning to increase the proportion of recyclates in the production process?	If yes, please indicate base year / base value and corresponding planned values.	<input type="checkbox"/> yes			not relevant	
					<input type="checkbox"/> no			<input type="checkbox"/>	
13	Risks & measures Biodiversity & Ecosystems	13.1	Do the company's business activities have a negative and/or positive impact on biodiversity or the ecosystem?	If available, please state the methodology used to determine the result.	negative	<input type="checkbox"/> yes			not relevant
						<input type="checkbox"/> no			<input type="checkbox"/>
					positive	<input type="checkbox"/> yes			not relevant
						<input type="checkbox"/> no			<input type="checkbox"/>
		13.2	What countermeasures is the company taking with regard to biodiversity and ecosystems?						not relevant
		13.3	Is the company planning to reduce its water consumption?	If yes, please briefly outline how water consumption is to be reduced.	<input type="checkbox"/> yes			not relevant	
					<input type="checkbox"/> no			<input type="checkbox"/>	

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ESG data catalogue / Social

#	KPI	#	Question	Explanation	Response Options																		
14	Employee profile & remuneration	14.1	How many employees does the company have in total, and what is the ratio of female, male, or non-binary employees?	Please specify the proportion of the total number of employees. The number of employees refers to the number of people, not the number of full-time positions. Special employment relationships such as internships and trainee programmes should be included if the employment contracts meet the national legal requirements for an employee relationship.	<table border="1"> <tr> <td>Total number of employees</td> <td>w (%)</td> <td>m (%)</td> <td>n-b (%)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Total number of employees	w (%)	m (%)	n-b (%)														
		Total number of employees	w (%)	m (%)	n-b (%)																		
		14.2	Is there a significant difference in pay of female and male employees for the same work in the company?	Methodology as per ESRS S1-16 ¹⁶	<table border="1"> <tr> <td>Gender pay gap (%)</td> <td></td> </tr> </table>	Gender pay gap (%)																	
		Gender pay gap (%)																					
		14.3	What is the ratio of the remuneration of the highest-paid person in the company to the median of the total annual remuneration of all employees?	Methodology as per ESRS S1-16 ¹⁷	<table border="1"> <tr> <td>Annual total remuneration ratio (%)</td> <td></td> </tr> </table>	Annual total remuneration ratio (%)																	
Annual total remuneration ratio (%)																							
14.4	What is the age structure of the company's employees?	Please specify proportion of employees; Methodology as per ESRS S1-9 ¹⁸	<table border="1"> <tr> <td>% under 30 Years</td> <td>% 30 until 50 Years</td> <td>% over 50 Years</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	% under 30 Years	% 30 until 50 Years	% over 50 Years																	
% under 30 Years	% 30 until 50 Years	% over 50 Years																					
14.5	How many hours of training and further education did employees receive on average in the last completed financial year?	Methodology as per ESRS S1-13 ¹⁹	<table border="1"> <tr> <td>Average number of training hours</td> <td></td> </tr> </table>	Average number of training hours																			
Average number of training hours																							
14.6	What was the employee turnover rate in the company in the last completed financial year?	Methodology as per ESRS S1-6 ²⁰	<table border="1"> <tr> <td>Turnover rate (%)</td> <td></td> </tr> </table>	Turnover rate (%)																			
Turnover rate (%)																							
15	Employee engagement	15	Are employees involved in the company's strategic business decisions?	Please check the appropriate boxes.	<table border="1"> <tr> <td></td> <td>yes</td> <td>no</td> </tr> <tr> <td>Involvement in works council / statutory workers' representation</td> <td></td> <td></td> </tr> <tr> <td>Supervisory Board</td> <td></td> <td></td> </tr> <tr> <td>Board of Directors</td> <td></td> <td></td> </tr> <tr> <td>No, employees not involved in decision-making bodies</td> <td></td> <td></td> </tr> <tr> <td>No, employee representation not required by law</td> <td></td> <td></td> </tr> </table> <p>Please use the comments field for companies that cannot give a clear answer due to country-specific characteristics.</p>		yes	no	Involvement in works council / statutory workers' representation			Supervisory Board			Board of Directors			No, employees not involved in decision-making bodies			No, employee representation not required by law		
			yes	no																			
		Involvement in works council / statutory workers' representation																					
		Supervisory Board																					
		Board of Directors																					
		No, employees not involved in decision-making bodies																					
No, employee representation not required by law																							
16	What measures has the company taken to implement the legal requirements to protect the health and improve the safety of employees?		<table border="1"> <tr> <td></td> </tr> </table>																				
16.2	What is the company's rate of work-related accidents?	Methodology as per ESRS S1-14 ²¹	<table border="1"> <tr> <td>Number of recordable work-related accidents per 500 full-time employees</td> <td></td> </tr> </table>	Number of recordable work-related accidents per 500 full-time employees																			
Number of recordable work-related accidents per 500 full-time employees																							
17	Risks & measures Social	17.1	Are there any other significant social risks for the company?		<input type="checkbox"/> yes <input type="checkbox"/> no																		
		17.2	What measures has the company taken to reduce these social risks, other than the policies mentioned in question 5.1?	Social risks that are an inherent part of economic activities, such as job security, are not considered relevant here.	<table border="1"> <tr> <td></td> </tr> </table>																		

not relevant

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ESG data catalogue / Governance

#	KPI	#	Question	Explanation	Response Options												
18	Executive profile	18.1	In what proportion are female, male or non-binary people represented in the company's top management?	Please specify whether the TOP management / highest management level in your company comprises only the 1st or also the 2nd level below the Executive Board and only fill in the line that applies to your company.	<table border="1"> <thead> <tr> <th></th> <th>w (%)</th> <th>m (%)</th> <th>n-b (%)</th> </tr> </thead> <tbody> <tr> <td>Executive Board + 1st level</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Executive Board + 1st and 2nd level</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		w (%)	m (%)	n-b (%)	Executive Board + 1st level				Executive Board + 1st and 2nd level			
			w (%)	m (%)	n-b (%)												
		Executive Board + 1st level															
Executive Board + 1st and 2nd level																	
18.2	Is the compensation of top management (also) explicitly linked to sustainability targets (e.g. ESG rating)?	Please outline the existing provision.	<input type="checkbox"/> yes <input type="checkbox"/> no														
18.3	How is the company's Supervisory Board composed?	Methodology as per ESRS 2 Governance Definition of supervisory bodies from ESRS S1-9; In some jurisdictions, governance systems consist of two levels in which supervision and management are separated. This question only concerns the composition of the supervisory board.	<table border="1"> <tbody> <tr> <td>Number of members</td> <td></td> </tr> <tr> <td>- of which independent</td> <td></td> </tr> <tr> <td>- of which female / diverse</td> <td></td> </tr> </tbody> </table>	Number of members		- of which independent		- of which female / diverse									
Number of members																	
- of which independent																	
- of which female / diverse																	
19	Stakeholder engagement	19	Does the company have an institutionalised, CSRD-compliant process for considering the interests of its stakeholders?	Please outline the process in its methodology and present the key conclusions.	<input type="checkbox"/> yes <input type="checkbox"/> no												
20	Risks & measures Governance	20.1	What other significant governance-related risks is the company exposed to?														
		20.2	What measures has the company taken to mitigate these governance-related risks, other than the policies mentioned in question 5.1?		<input type="checkbox"/> not relevant												

Notes:

1) The yellow numbers refer to additional notes in the last tab.

2) Unless stated otherwise, all information refers to the last completed financial year.

Notes on the ESG Data Catalogue

To provide further clarification and ensure a uniform understanding of the terms used in the data catalogue,

the following table contains corresponding explanations, which are numerically referenced to the relevant text fields in the data catalogue.

Question	Number	Explanation
2	1	From 2025 onwards, NACE Revision 2 Update 1 (NACE Rev. 2.1) will be used for European statistics.
2.4	2	Please indicate the share of the company's total revenue generated in the specified sectors (in %). The fossil fuels sector includes revenues from exploration, extraction, production, processing, storage, or distribution, including transportation, storage, and trading of fossil fuels in accordance with Article 2, Nr. 62 of Regulation (EU) 2018/1999 of the European Parliament and the Council. The production of chemicals includes activities which fall under Section 20.2 of Annex I of Regulation (EC) No. 1893/2006. Controversial weapons include anti-personnel mines, cluster munitions, chemical and biological weapons. Tobacco farming and production include both the cultivation and manufacturing of tobacco products.
3.2	3	ISO 14001 International Standard for environmental management systems
3.2	4	ISO 45001 International Standard for occupational health and safety systems
3.2	5	ISO 27001 International Standard for information security management systems
3.2	6	ISO 50001 International Standard for energy management systems
3.2	7	ISO 14040 in conjunction with 14044 International Standard for life cycle assessment
3.2	8	ISO 14064 International Standard for greenhouse gas accounting and verification
3.2	9	European Environmental Management System (EMAS – Eco-Management and Audit Scheme)
4	10	To ensure compliance with the principles of the UN Global Compact, the company must choose one of the following options: <ul style="list-style-type: none"> • Policies describing how the company monitors adherence to the UNGC (all four pillars must be covered, i.e., monitoring business ethics alone is not sufficient). • A complaints mechanism or procedure must be in place in case of violations of the UNGC. Such a mechanism must be a formal, legal, or non-legal complaint process available to individuals, workers, unions, and/or civil society, who are negatively affected by the company's business activities.
4	11	To ensure compliance with the OECD Guidelines, the company must choose one of the following options: <ul style="list-style-type: none"> • Policies describing how the company monitors adherence to the OECD Guidelines. • A complaints mechanism must be in place in case of violations of the OECD Guidelines. It is not sufficient if the mechanism exists only for a part of the policies. This mechanism must be a formal, legal, or non-legal process available to individuals, workers, unions, and/or civil society, who are negatively affected by the company's business activities.
8.1	12	Greenhouse gas emissions according to ESRS E1 AR 39, refer to the following gases: CO ₂ , CH ₄ , N ₂ O, HFC, PFC, SF ₆ , NF ₃ . Additional greenhouse gases should be considered if they are deemed material.
8.1	13	Greenhouse gas emissions (Scope 1, Scope 2, and Scope 3) in relation to net income.
10.3	14	Hazardous waste is defined according to ESRS Annex II, Table 2 „Acronyms and glossary of terms“. This type of waste includes one or more hazardous characteristics classified under Annex III of Directive 2008/98/EC of the European Parliament and the Council. This includes, among other things, the properties mentioned in the explanation to question 10.3. Please provide the data in accordance with the ESRS E-5 methodology.
11.6	15	Natural physical risks include risks from negative environmental changes, (e.g. changes in the balance of ecosystems, including soil quality and biodiversity), and the resulting loss of ecosystem functions on which the economic activity depends. These risks can be chronic (e.g., a steady decline in biodiversity of pollinators, leading to insufficient harvest yields, or water scarcity) or acute (e.g., natural disasters such as floods or wildfires). Natural physical risks arise from changes in the biotic (living) and abiotic (non-living) conditions that support healthy, functioning ecosystems. These risks are usually sector-specific.
14.2	16	S1-16 §97 (a) / AR 98 (b); Gender pay gap (%) = (average gross hourly wage of male employees - average gross hourly wage of female employees) / average gross hourly wage of male employees
14.3	17	S1-16 §97 (b) / AR 101 (c); Annual total remuneration ratio (%) = Annual total remuneration of the highest-paid person in the company / median of the total remuneration of all employees (excluding the highest-paid person)
14.4	18	S1-9 §66 (b); Distribution of employees by age group: under 30 years, 30–50 years, and over 50 years.
14.5	19	S1-13 §83 (b) / AR 78.; Average number of training hours in the last completed financial year = total number of training hours offered and conducted for employees by gender category / number of employees per gender category.

2 ESG DATA CATALOGUE

Question	Number	Explanation
14.6	20	S1-6 §50 (c) / AR 59 Turnover rate = Number of employees who left the company / Average number of employees in the last completed fiscal year.
16.2	21	S1-14 §88 (c) / AR 89; Number of work-related accidents per 500 employees in the last completed financial year = Number of work-related accidents / total working hours of the company's workforce * 1,000,000.



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