

The Code newsletter: September 2019

Focus on materiality, the SDGs and the Business and Human Rights NAP

Dear readers.

The Sustainability Code team used the summer break to take a very close look at some of the content of the Code. We are currently consulting our stakeholders regarding whether and how we should expand on the topic of materiality and whether we should incorporate the SDGs into the Code (see below under "News"). The key news is as follows: we will **not** be changing the Code criteria and we will **not** be modifying the review processes **but** we will give more concrete assistance regarding how companies can identify their material issues. Everything we will consider this autumn is aimed at making (reporting) life easier for companies (see "Review authorisation for third parties").

Monitoring of the National Action Plan for Business and Human Rights (NAP) commenced in July. A consortium under the auspices of EY is evaluating the degree to which companies observe their due diligence obligations in the area of human rights. The results of this are to serve the Federal Government as the basis for determining the extent to which readjustments are needed, for example in the form of further-reaching disclosure obligations. We compared the monitoring survey with the NAP reporting elements within the Code. Our conclusion was that companies wishing to put ongoing NAP reporting in place using the Code demonstrate a high degree of earnestness and ambition. Being the key issue and therefore also perceptible within political discourse, in time, the status quo of the protection of human rights within companies will be able to be determined and compared.

Best regards,

Yvonne Zwick, Florian Harrlandt and the entire Sustainability Code team

News

STATUS QUO OF THE CODE DEVELOPMENT PROCESS: MATERIALITY AND THE SDGS

In recent weeks, Sustainability Code stakeholders had the opportunity to give us their input on the topics of materiality and the SDGs in interviews over the phone, in a survey, in public comments on the website and at a dialogue event. We would like to sincerely thank you for your brisk participation in spite of the summer holidays!

Based on the developed positions and recommendations, there is no need for any modification of the instrument itself in the short term, meaning the Code will essentially remain unchanged for its users until summer 2020. However, the array of Sustainability Code information will be editorially reviewed over the next few weeks in order to offer an improved information basis on the topic of materiality. By the same token, the Sustainability Code platform concept is to be strengthened in the areas of climate reporting, the Sustainability Code training partner network





and advanced (free) training on, for example, the NAP. Whether concrete points of reference for the SDGs need to be expanded will be examined as the process continues.

You will find updated information on the Code development process on <u>this subpage</u> soon (in German – for updates in English please check <u>here</u>).



Photo: Florian Harrlandt



Photo: Sabrina Valeria Ronco



Photo: Marjike Eschenbach

Lively stakeholder dialogue discussion on further development of the Sustainability Code

A stakeholder dialogue event on the topics of materiality and the SDGs was held in Hanover on 20 August as part of the Sustainability Code further-development process. This dialogue was highly productive and introduced important points and findings to the ongoing process. We would like to thank everyone who attended for their enthusiastic participation!

The Code at the RNE stand at the Federal Government's open day

The German Council for Sustainable Development (RNE) was represented at the Federal Government's open day on 17 and 18 August with a stand in the Chancellery Park. And it goes without saying that the Code featured too, as an RNE project. The team very much enjoyed engaging with the interested visitors and received a lot of suggestions regarding the work of the Sustainability Code Office.

The Code team visits Concordia Versicherungen

In May 2019 Concordia Versicherungen was the 500th Codeusing company to be published in the Code database. To mark the occasion, the Sustainability Code team travelled to Hanover in June to talk to the company's board members and sustainability officers about sustainable finance and sustainability reporting ... Read on (German)

Services

Review authorisation for third parties

From autumn 2019, there is to be a technical solution in place in the Code database that will allow audit firms and environmental auditors to be incorporated more in the reviewing of Code declarations. Having the content of a Code declaration reviewed either wholly or in part can ease a company's workflows in the long term and boost the validity of the data. In addition, any content reviewed externally is to be marked as such within the published Code declarations.





NAP brochure to be jointly produced by the Code team and the NAP help desk

The Sustainability Code team and the NAP help desk, the official point of contact for information and assistance with the National Action Plan for Business and Human Rights, will soon be offering an insight into NAP reporting in a small, jointly produced brochure. This involved the possibilities and challenges being discussed with Code-using companies of a broad range of sizes and in various sectors. The results of this will flow into the brochure content.

Twitter reloaded

The Sustainability Code team will start #DNKonkret: announcements, facts and tips on the Code in the form of weekly graphics. So keep your eyes peeled! ... To the Twitter channel.

JARO Institute publishes guide and SDG brochure on sustainable procurement

Together with the Association for Supply Chain Management, Procurement and Logistics (BME), the JARO Institute for Sustainability and Digitalization published a guide to company procurement founded on sustainability criteria at the end of August. The guide also references the Sustainability Code. The information on offer is complemented by a neat brochure on the contribution that buyers can make to the 17 SDGs ...<u>To</u> the guide and the brochure (German).



Put yourself forward for the Federal Government's CSR Prize – using the Sustainability Code!

The German Federal Government recognises businesses that incorporate sustainability in their business activities. Companies which are registered in Germany can put themselves forward for or be nominated for the CSR Prize in one of three size categories. There are also two special prizes available in the categories "Responsible supply chain management" and "CSR and digitalisation". As a special service for users of the Code, the criteria within a Code declaration from which information can be copied can be noted on the CSR Prize application form. Every company that enters receives an individual evaluation so that they can further expand their CSR endeavours. The application process remains open until 15 October ... Further information (German).

The Sustainability Code internationally

Sustainability Code for Czech companies

Starting in autumn 2019, companies in the Czech Republic will be able to report in accordance with the Sustainability Code too. The Czech Ministry of Industry and Trade is making a translated version of the Code content available in the form of a download. Companies' declarations will then be made available to the public on the ministry's website. If the anticipated level of interest among Czech companies proves to be correct, a database comparable with that of the Sustainability Code will be set up. We are delighted that the contributions to sustainable business practice made by Czech companies will likewise soon be a lot more visible.

RNE at the Sino-German Sustainability Summit in Beijing

The Sino-German Sustainability Summit, which was held in Beijing at the end of June and was organised by TÜV Rheinland, and a business round table on the following day served as a forum for discussing pressing





sustainability issues and possible joint contributions to the 2030 Agenda. The German corporate network econsense and the German Council for Sustainable Development (RNE) were in attendance as the event partners. A lot of parallels could be drawn between discussions within the German and Chinese economies, such as the challenges that SMEs face in recording their own contribution to the SDGs. The Chinese showed a great deal of interest in the Sustainability Code. The dialogue is therefore set to continue, with a similar format possibly being organised in Germany in 2020 ... Read on.

Events

12 September: RNE sustainable finance round table on digitalisation and sustainability, Berlin

The RNE invites you to discuss how sustainability can be incorporated into the fast digital finance sector and banking right now. How does sustainability become a part of passively managed investment funds? What are the data quality requirements if data is to be used by artificial intelligence? The Roundtable is held in German. Information and registration here (German).

19 September: ZWH inaugural event on the skilled trades, Berlin

The Central Agency for Advanced Training in the Skilled Trades (ZWH) intends to develop a practicable sustainability compass for SMEs in cooperation with business owners and other managers. Anyone in Germany who is interested is invited to participate in this initiative. At its inaugural event, the ZWH plans to present the experience of pioneering businesses, provide a forum for networking and promote dialogue on solutions to the most pressing challenges faced by the skilled trades. The event is held in German. Information and registration here (German).

10 October: 2030 Agenda: Are We Running Out Of Time? DGCN participants' conference and the Global Goals Forum, Berlin

The clock is ticking – there are only ten years left for the 2030 Agenda and the global Sustainability Development Goals (SDGs) to be implemented. In view of this, Global Compact Network Germany (DGCN) and the macondo foundation are inviting people to attend a Global Goals Forum in Berlin, in the course of which the next participants' conference will also be held. The conference gives leading figures from politics, civil society and business a forum in which to discuss key issues such as fair globalisation, climate change and corporate responsibility ...More information.

16 October: Sustainable Finance Summit, Frankfurt

The Green and Sustainable Finance Cluster Germany invites you to attend its third Sustainable Finance Summit Germany. Attended by financial market players together with representatives from the fields of politics, science, industry and civil society, this summit will address the focal content of a German sustainable finance strategy and its design potential as part of the transformation of Germany into a sustainable and future-proof business hub ... More information.

29 October: inaugural conference on updating the German Sustainable Development Strategy, Berlin

Five dialogue conferences will be held as part of the German Sustainable Development Strategy 2020 update. The inaugural conference will be held in Berlin on 29 October 2019 and will be attended by Chancellor Merkel and other high-ranking representatives from the fields of politics, science and society. Regional citizens' conferences are then scheduled to be held in Stuttgart, Norderstedt, Erfurt and Bonn in the four subsequent months ... More information (German).





22 November: presentation of the 12th National German Sustainability Award, Berlin

Since 2008 the most major award of its kind in Europe has established itself as a modern and distinct format and is presented in collaboration with the Federal Government, the German Council for Sustainable Development (RNE), local authority associations, trade associations, research institutes and civil organisations. It focuses on future business models, the best ideas for the cities of the future, outstanding forward-looking architecture and research in the area of urban mobility ... To the website.

Sustainability Code calendar of events (German)

Seminars, training, etc. on the Code and on the topic of sustainability in general.

RNE calendar of events (German)

Events of the German Council for Sustainable Development (RNE) with a focus of relevance to society.

H4SF calendar of events (German)

All the events on sustainable finance offered by the Hub for Sustainable Finance.

New Code declarations (added since May 2019)

FIRST-TIME SUBMISSIONS OF A CODE DECLARATION

509 Weckerle Cosmetics Eislingen GmbH

510 Treude & Metz GmbH & Co.

511 Rudolph Logistik Gruppe

512 Re-Athlet UG

513 power2sustain

514 Sparkasse Westholstein

515 Angerstein Elektro Sanitär Heiztechnik

516 BABOR Beauty Group

517 Topstar GmbH

518 Godelmann

519 cosnova GmbH

520 Bad Dürrheimer Mineralbrunnen

521 proiectio Nachhaltigkeitsmanagement | CSR-Management | Impact

Finance 522 Landessparkasse zu Oldenburg

523 DATEV eG

524 wellnuss Premium Snacks **GmbH**

525 pbr NETZenergie GmbH

526 IHK für München und Oberbayern

527 Sparkasse Schweinfurt-Haßberge

528 Berliner Verkehrsbetriebe AöR

529 Charitè – Universitätsklinik Berlin

530 Stadtwerke Norderstedt

531 NEUERO Farm- und Fördertechnik GmbH

532 Perú Pero GmbH

533 Flamarium Saalkreis GmbH & Co. KG

ADDITIONAL REPORTING YEARS WERE PUBLISHED BY:

- Sparkasse Dortmund
- Bank 1 Saar eG
- Erlebnis Akademie AG
- ROLAND Rechtsschutz
- Sparkasse Düren
- Stuttgarter Wohnungs- und Städtebaugesellschaft mbH
- Sparkasse LeerWittmund
- Sparkasse Heidelberg

- Sparkasse Schwarzwald-Baar
- Sparkasse Trier
- Merck KGaA
- Interseroh
- Sparkasse Aachen
- Sparkasse KölnBonnSparda-Bank West eG
- Nölken Hygiene Products
- Kreissparkasse Saarlouis
- Kreissparkasse Böblingen
- Sparkasse Kraichgau
- Kreissparkasse Heilbronn
- Stadt- und Kreissparkasse Erlangen Höchstadt Herzogenaurach
- Sparkasse Westmünsterland
- Steinbeis Papier GmbH





- Sparkasse Osnabrück
- Kreissparkasse Steinfurt
- Sparda-Bank Südwest eG
- VR-Bank Rottal-Inn eG
- Sparkasse Pforzheim Calw
- **Evenord Bank**
- Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
- Kreissparkasse Tübingen
- Barmenia Gruppe
- Barmenia
 - Lebensversicherung
- Nord-Ostsee Sparkasse
- Sparkasse Hannover
- Sparkasse Gelsenkirchen
- Fenix Outdoor International AG (in English)
- Sparkasse Vogtland
- Provinzial Rheinland Versicherungen
- National-Bank AG
- Sparkasse Memmingen-Lindau-Mindelheim
- Sparkasse Minden-Lübbecke
- COM Software GmbH
- WBM
 - Wohnungsbaugesellschaft Berlin-Mitte mbH
- Bundesdruckerei-Gruppe
- Sparda-Bank München
- SCHUFA Holding AG
- Sparkasse Holstein
- Sparkasse Vorpommern
- Sparkasse Saarbrücken
- Sparkasse Fulda
- Sparkasse Vorderpfalz
- Ecofair Consulting e.K. Sparkasse Rhein Neckar Nord

- Sparkasse Karlsruhe
- Gesobau
- STADT UND LAND Wohnbauten-Gesellschaft
- Signal Iduna Lebensversicherung
- Signal Iduna
- Lebensversicherung
- Sparkasse Göttingen
- Expopartner
- Sparkasse Rhein-Nahe
- LBS Landesbausparkasse Südwest
- Sparkasse Bodensee
- Sparkasse Fürth
- Sparkasse Südholstein
- Sparkasse Herford
- Sparkasse Offenburg/Ortenau
- Kreissparkasse Köln
- Kreissparkasse Ravensburg
- NWB Verlag Sika Deutschland GmbH
- Sparkasse Chemnitz
- Sparkasse Ingolstadt Eichstätt
- Sparkasse Rhein-Maas
- Kreissparkasse Ostalb
- Sparkasse Marburg-Biedenkopf
- Sparkasse Hildesheim Goslar Peine
- Sparkasse Regensburg
- Stuttgarter Wohnungs- und Städtebaugesellschaft mbH (in English)
- Allianz SE
- BABOR Beauty Group (in English)

- Kreissparkasse München Starnberg Ebersberg
- Sparkasse Münsterland Ost
- Förde Sparkasse
- KGAL GmbH & Co. KG
- Sparkasse RheinLippe
- Kreissparkasse Heinsberg
- Mainzer Volksbank eG
- Sparda-Bank Berlin eG
- Vohrmann CSR-Consulting
- CSR Consulting Steinbach
- Sparkasse Bamberg
- DekaBank Deutsche Girozentrale
- Sparkasse Aschaffenburg-Alzenau
- Kreissparkasse Reutlingen
- Sparkasse Rosenheim-Bad Aibling
- Berliner Stadtreinigung AöR
- Wirtschaftsbetriebe Duisburg
- Sparkasse Celle
- Stadtsparkasse München
- Kreissparkasse Biberach
- Bilfinger SE
- Sparkasse Vest Recklinghausen
- Deutsche Apotheker- und Ärztebank eG
- Fraport AG
- Sparkasse Hilden Ratingen • Velbert
- Deutsche Kreditbank AG
- Sparkasse Ulm

c/o imug Beratungsgesellschaft

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