



# Bridging the Climate financing gap with public policy instruments

## Sustainable Finance Platform – Webinar – ESG Reporting Tools

7 March 2023



Ministerstwo  
Finansów

Funded by the  
European Union



# Welcome to this webinar!

---

## Housekeeping rules

- The webinar is recorded
- The slides will be shared
- Raise your hand or use the chat to ask questions
- Make sure to say who you are and where you work before asking your question

# Agenda

---

11:00-11:05	Welcome & introduction	<i>Jerome Kisielewicz, ICF</i>
11:05-11:15	The role of ESG reporting tools	
11:15-11:25	Case study 1: IMPACT Platform – France	<i>Lola Bourboulon, ICF</i>
11:25-11:40	Case study 2: OeKB ESG Data Hub – Austria	<i>Christian Steinlechner, Lea Gratt, Miriam Vallant, OeKB</i>
11:40-11:55	Questions & Answers	<i>Jerome Kisielewicz, ICF</i>
11:55-12:00	Closing remarks	

---

Niniejsza prezentacja powstała przy wsparciu finansowym Unii Europejskiej. Za jej treść odpowiadają wyłącznie autorzy. Wyrażone w niej poglądy nie mogą być w żaden sposób traktowane jako odzwierciedlenie oficjalnego stanowiska Unii Europejskiej.

Projekt "Niwelowanie luki w finansowaniu działań związanych ze zmianą klimatu za pomocą instrumentów polityki publicznej (Bridging the Climate financing gap with public policy instruments)" jest finansowany przez Unię Europejską za pośrednictwem Instrumentu Wsparcia Technicznego, zarządzanego przez Dyрекcję Generalną Komisji Europejskiej ds. Wspierania Reform Strukturalnych





# Welcome & introduction

Jerome Kisielewicz



# The project is structured around three key tasks supporting one overarching objective

---

Overview of best practices in terms of sustainable finance policies across the EU

Assess the investment gap & key barriers to transition the Polish capital market towards sustainable finance

Set up and support the Polish Sustainable Finance Platform

Inform the design of the Polish Sustainable Finance Roadmap and Action Plan



# The role of ESG reporting

Jerome Kisielewicz





# ESG reporting and disclosure are key features of most Sustainable Finance Roadmaps

---

## 93%

of Sustainable Finance Roadmaps include recommendations linked to ESG reporting & disclosure.\*

**EU level:** CSRD & EFRAG are creating a level playing field

## 39%

of Sustainable Finance Roadmaps include recommendations linking the creation, upgrading or expansion of data collection systems, as well as other improvements in data quality and availability.\*

**EU level:** European Single Access point

## What can national authorities in the EU do?

- Transposition of EU legislation
- Increase the ambition level to prepare market participants
- Capacity building
- Research & awareness raising
- **ESG reporting tools**

\* Source: <https://www.financeministersforclimate.org/sites/cape/files/inline-files/Sustainable%20Finance%20Roadmaps%20Report%20-%20Nov%202021.pdf>

# The role of ESG reporting tools in supporting the sustainable transition of capital markets

---

## **Role:**

- Facilitate reporting processes among participants (corporates and financial institutions)
- Facilitate compliance with reporting obligations
- Increase the transparency of the market
- Increase the understanding of the level of exposure of different assets to transition and physical risks
- Support financial institutions and non-financial institutions to better manage climate- and nature-related risks

## **Different delivery models:**

- Market driven vs. public mandate
- Open access vs. Behind a paywall
- National market vs. international ambitions



# What is the role of the European Single Access Point in this context?

- **Objective:** Provides for seamless, EU-wide access to all relevant information (including **financial** and **sustainability-related information**) disclosed to the public by companies, including financial companies.
- **Expected impacts:**
  - Facilitate the flow and use of information in order to contribute to further integrating European capital markets;
  - Enables a more efficient allocation of capital across the EU; and,
  - (Indirectly) strengthens the resilience of the EU's economy through broader private risk sharing across the EU.
- **Status:** co-legislative process

## ESAP's Key features\*

- Mandatory and voluntary reporting
- Accessible and extractable data format (i.e., no scanned PDF)
- Connected to existing collection points in the Member States (mandatory!)
- Open data
- Validation checks to be included in the process to ensure data integrity and credibility
- Functionalities:
  - web portal
  - search function
  - clear sourcing
  - machine translation of documents
  - reader
  - download function
  - notification functions

\* Source: Preferred option set out in the Impact Assessment Report, published by the European Commission.

# One best practice report & two case studies



## ESG reporting tools:

[OeKB > ESG Data Hub for companies](#)



**Projet IMPACT** BETA

Le meilleur moyen pour les entreprises de déclarer leur performance extra-financière

## Key questions:

- What triggered the launch of the tool?
- What are the key objectives and outputs?
- Which data are being reported and how?
- What lessons can be learnt from these tools to date?



# Case study #1

## IMPACT Platform – France

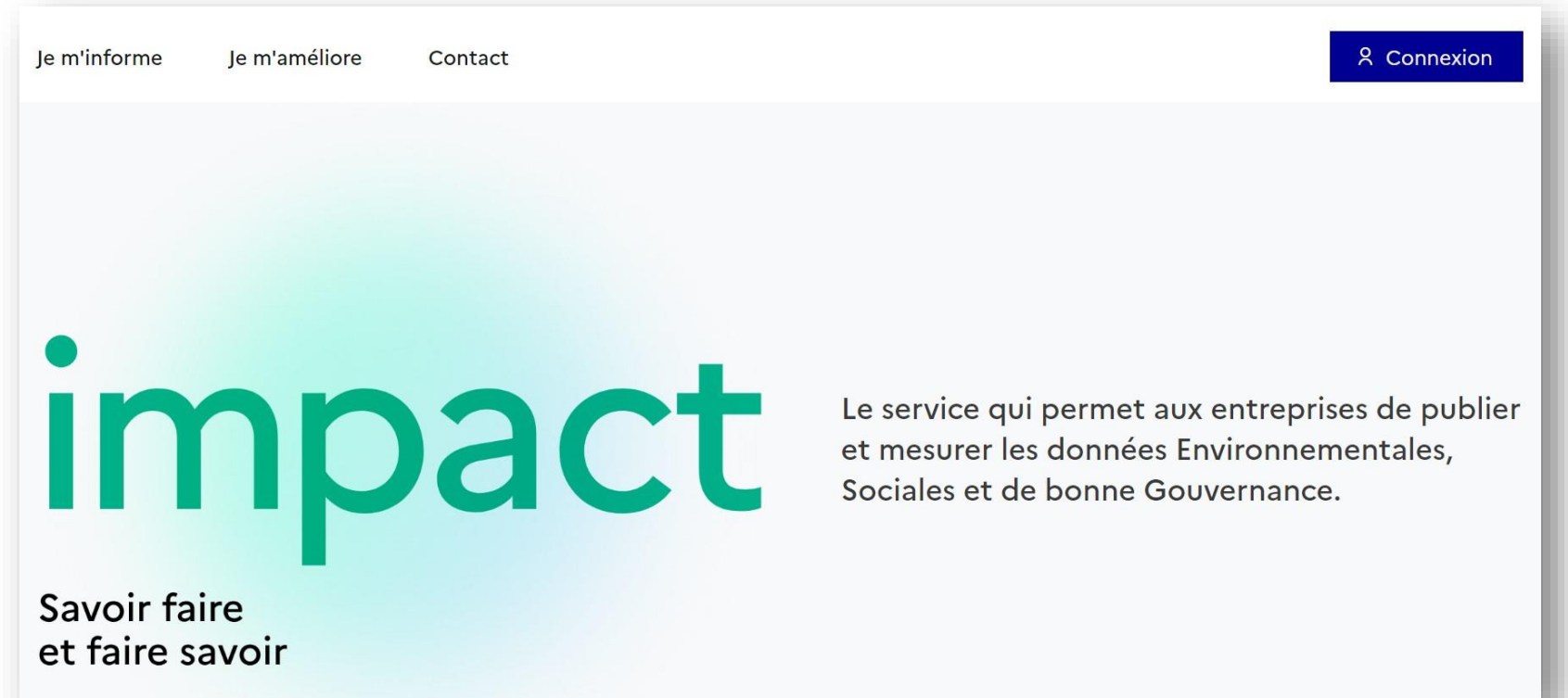
Lola Bourboulon





## 2021: 1<sup>st</sup> version of the Platform Impact

- Launched by the **State Secretariat for Social and Solidarity Economy** (Ministry of Economy)
- Objective: train companies on ESG performance and non-financial reporting, ahead on the implementation of the CSRD.
- Following the limited success of the platform, the project took a new orientation. The 1<sup>st</sup> version will be closed.



# To address the issues of the first version, a project to build a new platform was launch

## 2022: Launch of the Project Impact

- Taken over by the **General Directorate for Companies** (Ministry of Economy)
- Technical support from the **Digital Services Incubator** (Inter-ministerial digital Directorate)

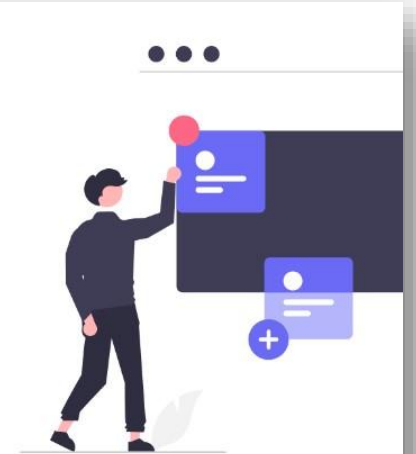
### Projet IMPACT

Le meilleur moyen pour les entreprises de déclarer leur performance extra-financière

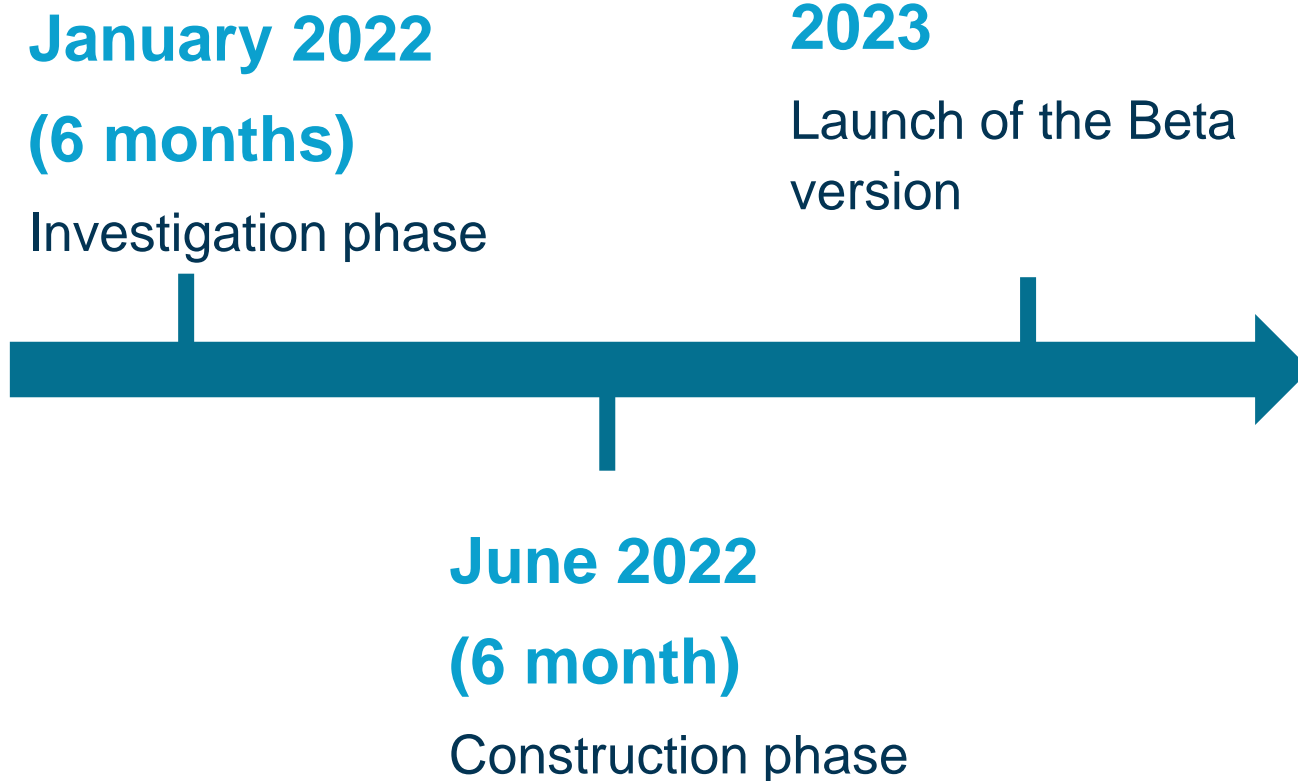
Gratuit et en ligne.  
L'outil aide les entreprises à :

- Disposer dans un seul espace des réglementations extra-financières
- Identifier un chemin pour satisfaire leurs obligations réglementaires
- Établir leur document base de données économiques, sociales et environnementales (BDESE)

[Commencer avec mon entreprise](#)



# The Project IMPACT was developed over a year



## A Beta version of the new platform was recently launched

### Projet IMPACT **BETA**

Le meilleur moyen pour les entreprises de déclarer leur performance extra-financière

### Project Impact

The best way for companies to declare their non-financial performance

<https://impact.beta.gouv.fr/>

Product under construction



# Two main objectives: prepare and comply

---

**Objective 1:** Become a portal on ESG data obligations for companies

- National and European regulations
- Extra-financial information to declare / transmit / publish

**Objective 2:** Simplify the user journey

- Minimise the workload (re-use data already reported through different channels)

**Long term objective:** Become a central platform to collect all data on companies' extra-financial performance

→ *In view of the future **European Single Access Point***

# The project aims to support all companies to declare their non-financial performance

---

## Targeted companies

- Companies subjected to BDESE (*Economic, social and environmental database*) (50+ employees)
- All companies can make use of the Impact Platform

## Next step

- Companies who will be subject to the CSRD

Votre numéro SIREN

Saisissez un numéro SIREN valide, disponible sur le Kbis de votre organisation ou sur l'Annuaire des Entreprises

[Trouvez votre SIREN sur l'Annuaire des entreprises](#) 

**Rechercher**

# Which data are being reported?

## BDESE indicators

- Economic, social and environmental database is a French obligation for companies (+50 employees) to report on economic and social indicators (e.g. employment, training, gender balance, etc.).
- Indicators are multi-sectorial indicators but differentiated by the size of the organisation

## CSRD indicators

- The ESG indicators to be reported are aligned with the requirements of the CSRD

# How is the data processed?

- French companies report their data with a questionnaire
- Data are collected and secured by the platform
- Only companies can access and make use of the data
- Companies can share the data with relevant authorities
- The platform doesn't have a quality control / evaluation role.



# Case study 2: OeKB > ESG Data Hub



© OeKB – Christian Steinlechner, Lea Gratt, Miriam Vallant

# Agenda

For Today

01

Starting Position

02

The OeKB > ESG  
Data Hub

03

Platform Demo

04

Roadmap & Outlook

# Starting Position

Why OeKB > ESG Data Hub?

Sustainable Finance  
increasing requirements

OeKB  
the right partner



Reduce complexity  
an Austria-wide standard

OeKB > ESG Data Hub  
the chance to be involved in shaping



# OeKB > ESG Data Hub

## The platform

The OeKB > ESG Data Hub is the first Austrian platform to centrally support credit institutions and companies in fulfilling their ESG obligations.



Creation of low-threshold access to sustainable finance for credit institutions and companies



Centrally coordinated questionnaire to ensure maximum efficiency and a minimum of bureaucracy



Continuous development of the platform to take in account the rapid and ongoing changes in the field of ESG and its underlying regulatory framework

# Current Features

## Overview of the features



OeKB > ESG Data Hub

### Central Features

- Coordinated ESG questionnaire
- Specific questionnaires
- Visualisation of summary and raw data comparison

### Security Features

- User authentication
- Data plausibility check



Credit institutions

### Current Features:

- Dashboard for credit institutions
- Company search & filter
- Invite companies (via platform)
- Data access via API interface
- View aggregated summary of client responses



Companies

### Current Features:

- Dashboard for companies
- Raw data comparison with other companies
- Service & support hotline
- Basis for continuous improvement
- Aggregated summary of responses

## Enter company details

Please enter your company details here.

### Company name

### Main company location

### Company structure

### Trade register number

### LEI (optional)

### EU VAT number (optional)

### Street

### House number

### Postal code

### Place

### E-mail address of the company

### Telephone number

### Website (optional)

- 1. Enter company details
- 2. Sector selection
- 3. Register administrators
- 4. Register business users
- 5. Check entries
- 6. Agreement
- 7. Verification by OeKB
- ✓ Registration complete

Home


<h2>OeKB Test Vorlage, AG</h2> <p>FN12345a</p>	<p><b>Street name and house number</b> Strauchgasse, 3 <b>Postal code, place, country</b> 1010, Wien, ÖSTERREICH <b>E-mail</b> support@oekb-esgdatahub.com <b>Telephone number</b> +431531271312 <b>Website</b></p>
--	---


My company


 **View summary**  
View a summary of your answers here. >


 **View raw data**  
View or edit raw data (creates a new version) >

Other actions

 **Set up access to raw data**  
Decide which banks have access to your raw data. >

 **Edit company details**  
You can edit your company details here. >

 **Settings**  
You can manage your personal details here. >

 **Support/Assistance** >

The assessment tool helps you to pre-select the appropriate questionnaire (small, medium or large) for your company. You have the possibility to change the pre-selection if it does not reflect the current status of your company. Please note that the questionnaire version must be selected and answered truthfully.

*\*Exception: If a company exceeds or falls below the thresholds for turnover and balance sheet total two years in a row, while the number of employees still falls within the respective classification for company size, the classification of the company changes.*

*For example: If an enterprise falls into the classification 'small enterprise' (< 50 employees) and exceeds both the threshold for turnover and the balance sheet total for the first time, this enterprise still counts as a small enterprise. Only if the two values are exceeded for two years in a row, the enterprise will be counted as a medium-sized enterprise.*

More information from the official EU website:

- [SME Definition - user guide 2020](#)
- [SME self-assessment questionnaire](#)

 **I AM A SMALL ENTERPRISE**  
Start questionnaire for Small enterprise 

 **I AM A MEDIUM SIZED ENTERPRISE**  
Start questionnaire for Medium enterprise 

 **I AM A LARGE ENTERPRISE**  
Start questionnaire for Large enterprise 

**BACK**

9. Summary

 **Questionnaire completed**

## Manual

 OeKB-ESG-Data-Hub-Manual



# ESG company questionnaire for medium-sized enterprises

 SAVE & CONTINUE LATER

**All questions** Assigned questions 0

Do not answer question Question assigned

### Contact details

1. Company details

---

State whether you are completing the questionnaire for a group of companies or if you want to make a report for an individual company. Enter the respective company data for each company.

Group report

Individual company

> **Comment field**

<< MANDANTORY QUESTION    < previous question    Question 1 /114    next question >    MANDANTORY QUESTION >>

- 1. Start
- 2. Master data
  - 1. Contact details (5/5)
  - 2. Reference values (12/12)
  - 3. Buildings (1/1)
- 3. Business
- 4. Environment
- 5. Social
- 6. Governance
- 7. Industry specific questions
- 8. File upload
- 9. Summary
- Questionnaire completed

Manual

# ESG company questionnaire for medium-sized enterprises

SAVE & CONTINUE LATER

[All questions](#)
[Assigned questions 0](#)
Do not answer question
Question assigned

## Buildings

### 18. Building data

Please enter details regarding your building(s). If your company operates at multiple locations, you can make a separate entry for each building. You can enter detailed or total surface area figures for each building. You can also indicate the specific heating requirements for the given building. If available, please also upload your energy performance certificates and any building certificates at this point. Alternatively, you can create an entry with the total for all buildings (and indicate the address of the headquarters).

[SUMMARISED DATA](#)
[DETAILED DATA](#)
RESET

DESIGNATION	ADDRESS	OFFICE	PRODUCTION	WAREHOUSE
Bürogebäude	Musterstraße 1, 1010 Wi	Entry m <sup>2</sup>	Entry m <sup>2</sup>	Entry

[+ NEW ENTRY](#)

- 1. Start
- 2. Master data
  - 1. Contact details (5/5)
  - 2. Reference values (12/12)
  - 3. Buildings (1/1)
- 3. Business
- 4. Environment
- 5. Social
- 6. Governance
- 7. Industry specific questions
- 8. File upload
- 9. Summary
- Questionnaire completed

[Manual](#)

# ESG company questionnaire for medium-sized enterprises

SAVE & CONTINUE LATER

Questionnaire incomplete!

## Master data ^

Contact details (5/5) ✓

Reference values (12/12) ✓

Buildings (0/1) ⚠

### 18. Building data

⚠ Beantwortet: Isabel Groeger



## Business ^

Transparency and disclosure (8/8) ✓

19. (optional) Existing ESG rating

✓ Beantwortet: Diana Cincera

20. Sustainability reporting

✓ Beantwortet: Isabel Groeger

21. External auditing of the annual financial report

✓ Beantwortet: Diana Cincera

22. (optional) Non-Financial Reporting Directive (NFRD)

✓ Beantwortet: Diana Cincera

23. Corporate Social Reporting Directive (CSRD)

✓ Beantwortet: Diana Cincera

24. (optional) Corporate Sustainability Due Diligence

✓ Beantwortet: Diana Cincera

25. Business activity with controversial weapons

✓ Beantwortet: Diana Cincera

- 1. Start
- 2. Master data
- 3. Business
- 4. Environment
- 5. Social
- 6. Governance
- 7. Industry specific questions
- 8. File upload
- 9. Summary
- ✓ Questionnaire completed

## Manual

OeKB-ESG-Data-Hub-Manual

# OeKB Test Vorlage, AG

FN12345a

Street name and house number  
Postal code, place, country  
E-mail  
Telephone number  
Website

Strauchgasse, 3  
1010, Wien, ÖSTERREICH  
support@oekb-esgdatahub.com  
+431531271312

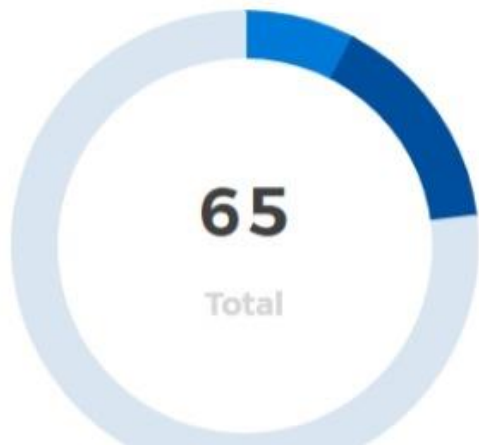
[SET UP ACCESS TO RAW DATA](#)

[DISPLAY RAW DATA](#)

## SUMMARY OF QUESTIONNAIRE

### GHG overview

Values in t CO2



### BUSINESS



**positive answered questions:**

(#764) Cultivation and production of tobacco | (#752) Existing ESG rating | (#153) External auditing of the annual financial report | (#763) Business activity with controversial weapons | (#669) Guideline for reactions to environmental catastrophes | (#22) Implemented sustainability strategy | (#23) Quantitative indicators to monitor...



**neutral answered questions:**

(#716) Consumer behaviour | (#751) Greenhouse gas reduction targets (3/3)

**negative answered questions:**

01/2021-01/2022

Reporting period

250.400.000

Revenue

MEDIUM

Legal business stru...

**4 of 4 Tables completed**

**1 answers better than the average**

**1 answers worse than the average**



# ESG company questionnaire for medium-sized enterprises

Show comparative values:  In my sector  To all registered companies

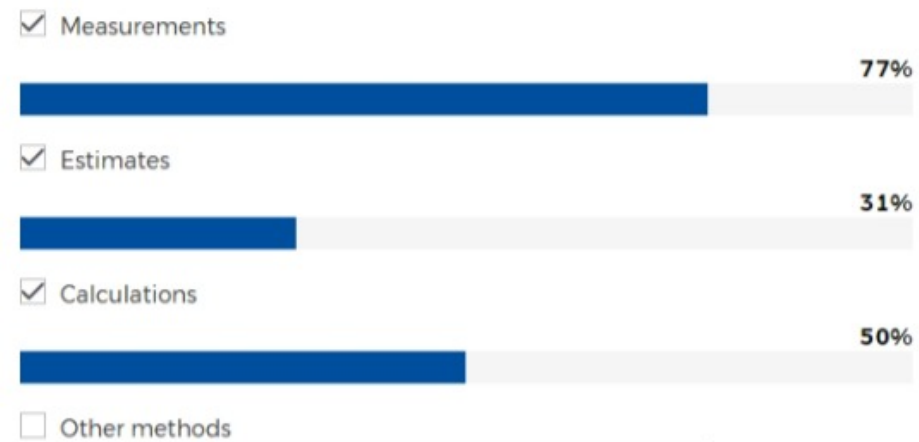
All questions

EDIT

## Energy consumption

47. Determination of energy consumption values

Please indicate how the energy consumption values were determined. (Multiple selection possible)



- 1. Summary
- 2. Start
- 3. Master data
- 4. Business
- 5. Environment
  - 1. Energy consumption (4/4)
  - 2. Water (1/1)
  - 3. Waste and recycling (7/7)
  - 4. Mobility (2/2)
  - 5. Greenhouse gas emissions (4/4)
- 6. Social
- 7. Governance
- 8. Industry specific questions
- 9. File upload
- Questionnaire completed

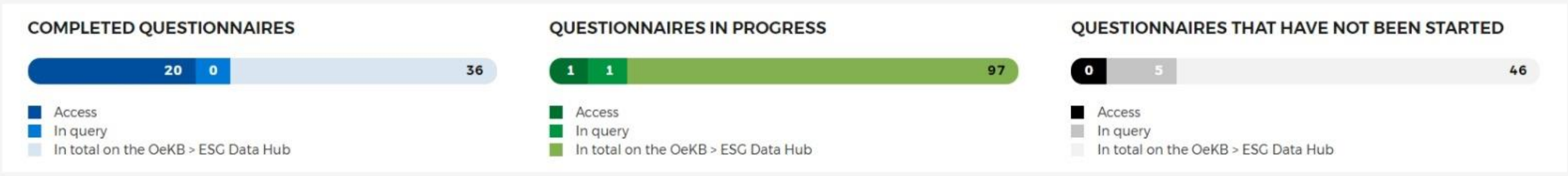




Home



Access to raw data



 **List of registered companies**  
You can view a complete list of all registered companies here. 

Other actions

# Registered companies

TEST

Filter

### Status of questionnaire

All  completed  in progress  not started

### Status of request

All  accepted  requested  denied  not requested yet

**OeKB Test Vorlage**  
 FN12345a  
 OeKB Test Vorlage  
 Questionnaire completed  
 Construction

**TEST - TEST GmbH**  
 FN123456n  
 TEST - TEST GmbH  
 Questionnaire in progress  
 Information and communication

**TEST #2**  
 FN778899x  
 TEST #2  
 Questionnaire in progress  
 Mining and quarrying

**TEST BB Branche 1**  
 FN259160d  
 TEST BB Branche 1  
 Questionnaire in progress  
 Electricity, gas, steam and air cond...

**TEST BB Branche 3**  
 FN259160f  
 TEST BB Branche 3  
 Questionnaire in progress

**TEST BB Branche 4**  
 FN259160g  
 TEST BB Branche 4  
 Questionnaire in progress

**TEST FA GmbH**  
 FN491106s  
 TEST FA GmbH  
 Questionnaire not started

**Test BB Branche 2**  
 FN259160h  
 Test BB Branche 2  
 Questionnaire in progress

### OeKB Test Vorlage, AG

Questionnaire completed

FN12345a

Street name and house number  
Postal code, place, country  
E-mail  
Telephone number  
Website

Strauchgasse, 3  
1010, Wien, ÖSTERREICH  
support@oekb-esgdatahub.com  
+431531271312

[VIEW RAW DATA](#)

#### SUMMARY OF QUESTIONNAIRE

### GHG overview

Values in t CO2



### BUSINESS



#### positive answered questions:

(#764) Cultivation and production of tobacco | (#752) Existing ESG rating | (#153) External auditing of the annual financial report | (#763) Business activity with controversial weapons | (#669) Guideline for reactions to environmental catastrophes | (#22) Implemented sustainability strategy | (#23) Quantitative indicators to monitor...



#### neutral answered questions:

(#716) Consumer behaviour | (#751) Greenhouse gas reduction targets (3/3)

01/2021-01/2022

Reporting period

250.400.000

Revenue

MEDIUM

Legal business stru...

**4 of 4** Tables completed

**1** answers better than the average

**1** answers worse than the average

# The Questionnaires

In detail

## Core Questionnaire

Sections	Questions	Small	Medium	Large
Master data		2	8	8
Business		6	18	25
Environment		7	8	15
Social		2	4	9
Governance		3	4	14
Total		20	42	71

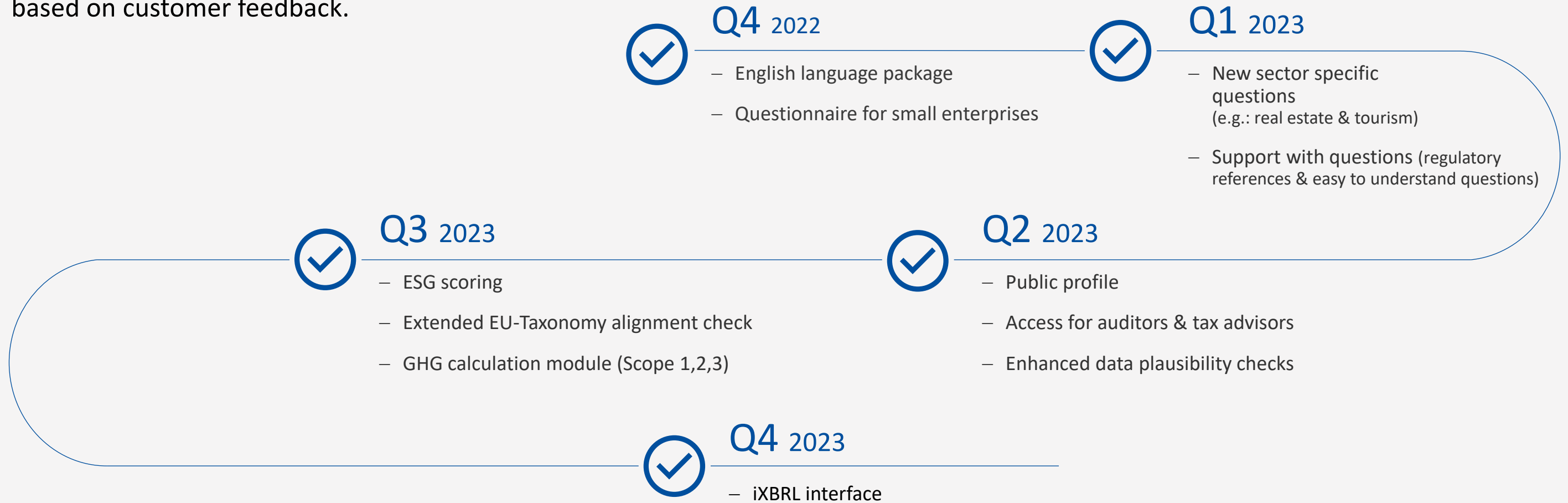
## Specific Questionnaire

Sectors	Questions	Small	Medium	Large
Agriculture and forestry			28	32
Energy supply			33	37
Construction industry			28	37
Light industry			23	29
Heavy industry			25	33
Mining, Oil, Gas			28	34

# Roadmap & Outlook

## Process

Continuous development based on customer feedback.







# Thank you for your interest.

---



## **Christian Steinlechner**

OeKB > ESG Data Hub  
Senior Manager

Strauchgasse 3  
1010 Vienna

T +43 1 53127-3079  
christian.steinlechner@oekb.at

[www.oekb.at](http://www.oekb.at)



## **Miriam Vallant**

OeKB > ESG Data Hub  
Assistant Manager

Strauchgasse 3  
1010 Vienna

T +43 1 53127-3037  
miriam.vallant@oekb.at

[www.oekb.at](http://www.oekb.at)

## **Lea Gratt**

OeKB > ESG Data Hub  
Assistant Manager

Strauchgasse 3  
1010 Vienna

T +43 1 53127-3042  
lea.gratt@oekb.at

[www.oekb.at](http://www.oekb.at)

QeKB

Let's make  
it possible.







# Questions & answers





# Closing remarks

---

Jerome Kisielewicz





Get in touch with us:

**Jerome Kisielewicz**

Lead Managing Consultant Climate  
Policy & Sustainable Finance (ICF)

[Jerome.Kisielewicz@icf.com](mailto:Jerome.Kisielewicz@icf.com)

---

**icf.com**

 [linkedin.com/company/icf-international/](https://www.linkedin.com/company/icf-international/)

 [twitter.com/icf](https://twitter.com/icf)

 <https://www.facebook.com/ThisIsICF/>

---

#### About ICF

ICF (NASDAQ:ICFI) is a global consulting and digital services company with over 7,000 full- and part-time employees, but we are not your typical consultants. At ICF, business analysts and policy specialists work together with digital strategists, data scientists and creatives. We combine unmatched industry expertise with cutting-edge engagement capabilities to help organizations solve their most complex challenges. Since 1969, public and private sector clients have worked with ICF to navigate change and shape the future.