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Navigating uncertainty: State of Sustainability Assurance Germany

Sebastian Dingel | JICPA Symposium Tokyo | January 23, 2025



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不確実性の中を進む—ドイツにおけるサステナビリティ 保証の現状

Sebastian Dingel | JICPA シンポジウム 東京 | 2025年1月23日



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Since Paris 2015 there is certainty about the direction: The global economy will be transformed - Germany by 2045. There are only 20 years left for the "Great Transformation"



Different pathways lead into the new reality:

- Global economies and states deliver on the Paris agreement with National Determined Contributions (NDCs) to determine fossil-based industries by 2040-2060

(China latest 2060)

Short term consequences:

- **Major shifts of investments** into low emission productions
- Any further investments in **fossil based technologies** are **stranded assets**
- "Unchecked climate change could **cost the global economy US\$178 trillion over the next 50 years**, unless global leaders unite in a systemic net-zero transition."

Deloitte Global Turning Point Report, 2022

2015年のパリ協定以降、方向性は確実である。世界経済が変革し、ドイツの場合は2045年までとなっている。「大転換」まであと20年しかない。



新しい現実へと向かう道筋は様々

- 世界経済及び各国政府は、2040年から2060年までに、化石燃料産業を決定する「国が決定する貢献（NDC）」によりパリ協定を履行する。

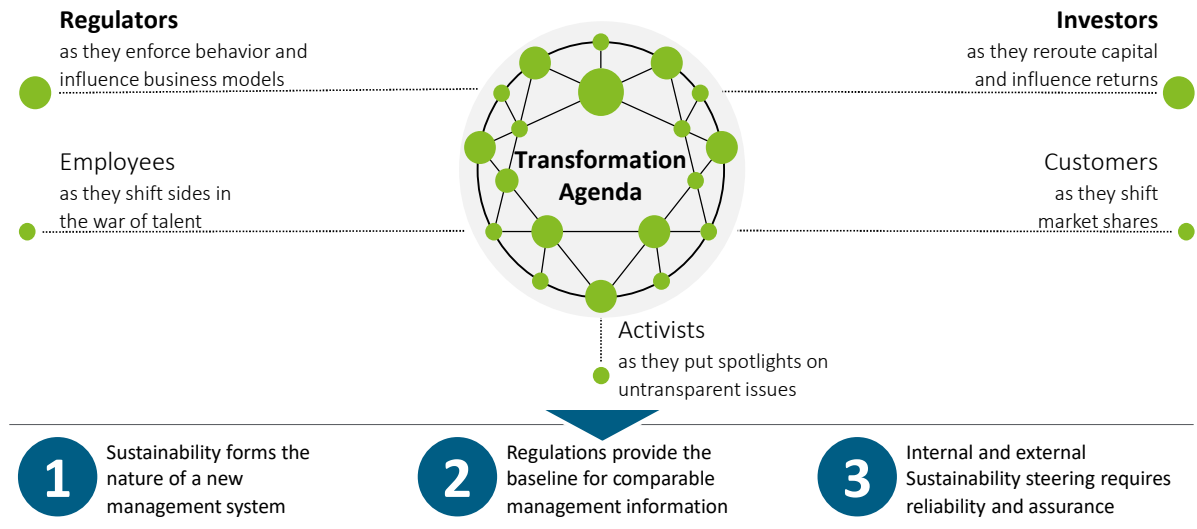
(中国が最も遅く、2060年)

短期的な影響

- 低排出製品への**投資の大幅なシフト**
- 化石ベースの技術への更なる投資は**座礁資産**となる。
- 「グローバルのリーダーが結束してネットゼロへの系統だった移行に取り組まなければ、気候変動が抑制されないことにより**世界経済は今後50年間で178兆米ドルの損失を被る可能性がある。**」

出展：「Deloitte Global Turning Point Report」2022年

Going forward we see 5 interlinked forces in the global economy pushing the climate and sustainability agenda – **Regulators and Investors dominate**

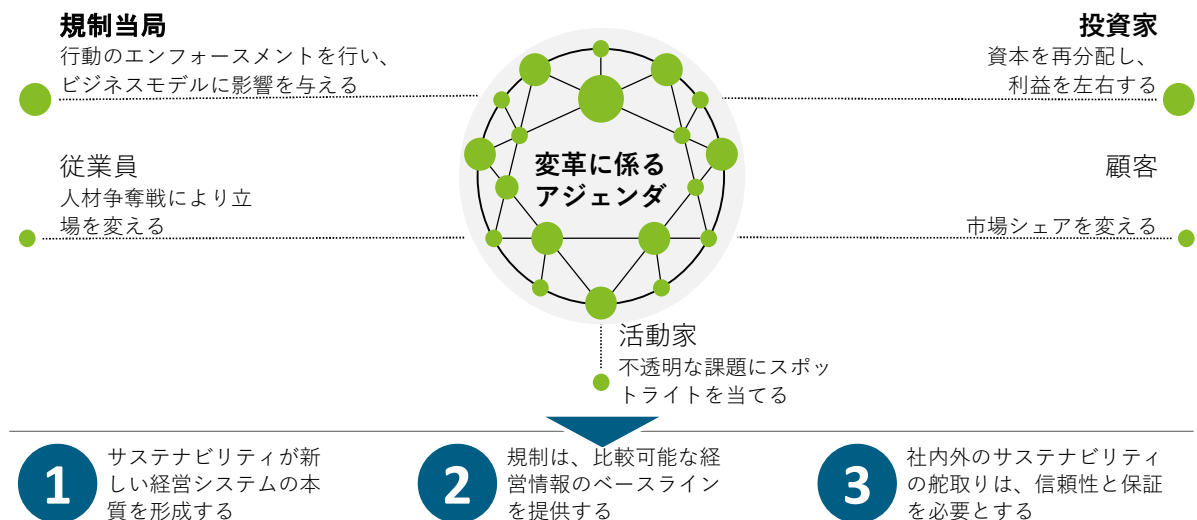


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3

今後、私たちは、世界経済が気候変動とサステナビリティ関連のアジェンダを推し進める上で、5つの連動する力—**規制当局と投資家が主導**—が働くと見ている。

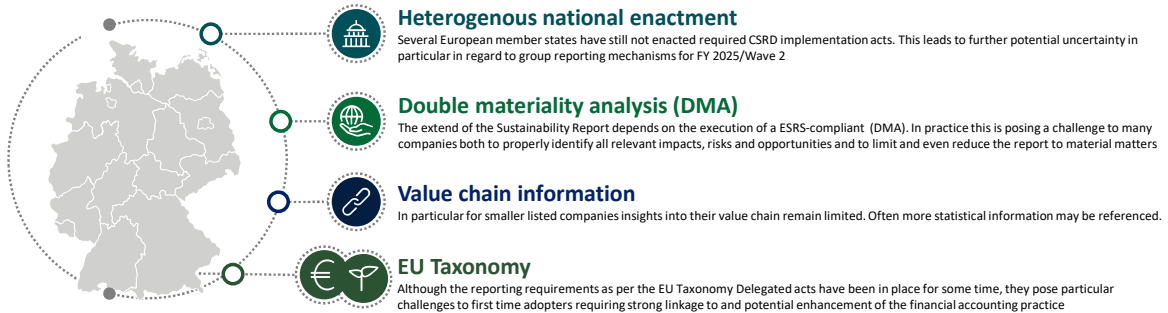


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3

Corporations as well as assurance providers face specific challenges in implementing rigorous and complex requirements



Challenges for assurance practitioners

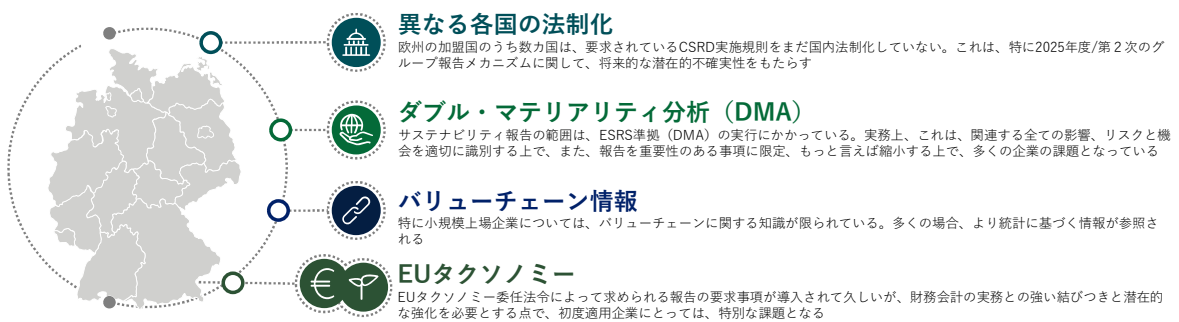


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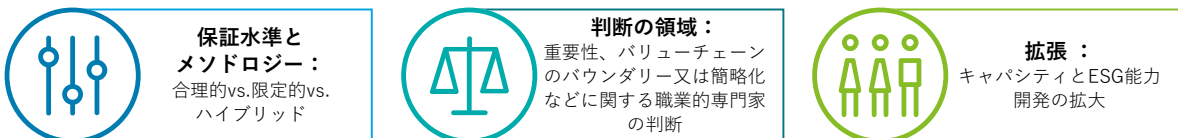
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4

厳格で複雑な要求事項を実施する上で、企業だけでなく保証提供者も特有の課題に直面している



業務実施者に対する課題



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4

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