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## Approach to materiality in sector agnostic ESRS

### Issue Paper

#### Background

- 1 On the 15 August 2022 EFRAG SRB discussed the approach to materiality in sector agnostic ESRS, which is relevant for the finalization of the 13 EDs in Set 1. The SRB requested that the SR TEG discusses:
  - (a) a combination of the Approaches 3 and 4 described in Agenda Paper 06.02, as a possible way forward;
  - (b) advantages and disadvantages of the explicit and implicit approach to the rebuttable presumption, to support a future decision on this aspect.
- 2 In the meeting on the 24 August 2022, EFRAG SR TEG discussed points (a) and (b) above. In the meeting SR TEG members noted that, in order to progress in the discussion, it would have been helpful to consider concrete examples of implicit and explicit approaches.
- 3 In the meeting on the 2 September the SRB noted the outcome of the EFRAG SR TEG discussion on the 24 August 2022. SRB members focused on the possibility to develop a 'light explicit' approach and to use a visual presentation of the items that have been omitted and they asked the SR TEG to consider how to implement this proposal.

#### Objective of this session

- 4 EFRAG SR TEG members will discuss how to develop a 'light explicit' approach, supported by a visual presentation of the items that have been omitted.

#### The concept of 'light explicit' approach

- 5 The outcome of the consultation has shown criticisms against the approach to materiality in ESRS 1 and in particular the rebuttable presumption. What seems to create issues with the rebuttable presumption is the explicit approach.
- 6 The 'light explicit approach' is an intermediate approach between 'explicit explicit' (i.e. disclose the list of items omitted as not material and why they are considered not material) and implicit (do not disclose the list nor the reasons). Under the light explicit approach, preparers, that have done already their job in the materiality assessment, would disclose the list of items omitted as assessed to be not-material, but would not have to include in the report also an explicit justification of those items being not material for the undertaking.
- 7 Such an approach would allow to address the concerns of legal risks and of too many immaterial information included in the sustainability report but, at the same

time, would allow users to identify the items that have been omitted as considered not-material for the undertaking, as a result of its materiality assessment.

### Scope of the 'light approach'

- 8 In ESRS 1 the materiality assessment does play a relevant role: excluding the content of ESRS 2, all the remaining content is in scope of the rebuttable presumption, i.e. from a materiality assessment leading to omit specific information, under the control of the undertaking's governance. In particular, ESRS 1 contemplates a semi-explicit approach, with:
  - (a) explicit approach, when an entire ESRS or a group of Disclosure Requirements (DRs) that refer to a specific aspect covered by an ESRS are omitted (need to list the omitted items and to disclose the reasons for each omission);
  - (b) implicit approach for individual DRs and single datapoints mandated in a DR (assumption that they are assessed as not-material if they are omitted, no need to list nor to include the reasons for the omission).
- 9 Considering the criticisms against the explicit approach, the EFRAG Secretariat considers appropriate to focus on how to simplify point (a) above, adopting a 'light explicit approach' when an entire ESRS or a group of DRs that refer to a specific aspect covered by an ESRS are omitted. Point (b) above would continue to apply, i.e. implicit approach for individual DRs and single datapoints mandated in a DRs that are omitted as assessed to be not-material. Depending on the structure of the visual presentation that would finally be retained (see below), the list of DRs that are omitted could also be subject to the light explicit approach.

### Example of light explicit approach

- 10 When looking at real cases of explicit approach, the obvious reference is the GRI approach to disclose the reasons for omissions (see also the Appendix to this paper). If the organization cannot comply with a disclosure or with a requirement in a disclosure, for which reasons for omission are permitted, the organization is required to specify the disclosure or the requirement it cannot comply with in the content index. It is also required to provide one of the permitted reasons for omission and the required explanation for that reason.
- 11 For illustrative purposes, we have considered the GRI content index 2021 of Cisco, in **Agenda Paper 07.04** (see in particular the last column 'Omissions').
- 12 This approach can be considered an illustration of the light explicit approach.

### Example of explicit approach

- 13 When looking at real cases of explicit approach, the obvious reference is the GRI approach to Sector Standards (see Appendix to this paper). This approach will be applicable from January 2023, so we couldn't identify concrete examples. However the text from GRI3-Material topics 2021 offers an interesting illustration how the explicit approach would look like for each material topic that is omitted.
- 14 *For example, an organization in the oil and gas sector is required to use GRI 11: Oil and Gas Sector 2021 when determining its material topics. One of the topics included in this Sector Standard is land and resource rights. Oil and gas projects often require land for operations, access routes, and distribution. This can lead to impacts such as involuntary resettlement of local communities, which can involve their physical displacement and economic displacement through lost access to resources. However, if the organization's oil and gas projects do not result in these impacts and will not result in these impacts in the future, the organization may determine that the topic of land and resource rights is not a material topic for the organization. In such a case, the reporting organization is required to explain why it has determined that this topic, which is likely to be material for organizations in the*

oil and gas sector, is not a material topic for the organization. If any of the topics that are included in the applicable Sector Standards have been determined by the organization as not material, the organization is required to list them in the GRI content index and explain why they are not material (see Requirement 3-b-ii in GRI 1). This explanation helps information users understand why the organization has determined that topics that are likely to be material for the organization's sectors are not material in its specific circumstances. A brief explanation in the GRI content index of why the topic is not material is sufficient to comply with Requirement 3-b-ii in GRI 1.

- 15 In the previous example, the organization could explain that land and resource rights is not a material topic because its existing oil and gas projects are located in uninhabited areas, and there are no plans to start projects in new areas.
- 16 This summarised explanation would be needed per each ESRS omitted and per each group of DRs in a ESRS that relate to a specific aspect covered by that ESRS.

### Visual presentation

- 17 In the Appendix to this paper we present three different structures of a possible visual presentation of the omitted items that would implement the light explicit approach.
- 18 The illustration in Appendix 2 allows to omit an entire ESRS of a sub-topic covered in an ESRS.
- 19 The illustration in Appendix 3 goes one level below and allows to omit an entire ESRS, a sub-topic covered in a ESRS or a specific aspect covered in a ESRS.
- 20 The illustration in Appendix 4 is structured by DRs and allows to omit an entire ESRS or a single DR in a ESRS.
- 21 Please note that the content of the illustrations in the Appendix is indicative, presented here solely for the purpose of the discussion about the format of the visual presentation and has not to be considered. An appropriate content will be developed once the content of the ESRS will be stabilized.

### Questions to EFRAG SR TEG (for background only in the meeting of the EFRAG SRB on the 13 September 2022)

- 22 Do you support the concept of a 'light explicit' approach as a possible way forward to address the concerns that arose with the current approach and with the *explicit explicit* approach?
- 23 Do you have suggestions on how to improve the concept of light approach?
- 24 Do you support the proposed scope (apply the implicit approach to the single omitted datapoints)?
- 25 Do you have comments on the examples of light approach and explicit approach provided in this paper?
- 26 Which of the alternatives in the Appendix would you support in order to develop a simple visual presentation of the items that are omitted as not-material?
- 27 Do you consider that ESRS should mandate to disclose the list of DR that have been omitted (without the reasons for omission)?
- 28 Do you have any other comment on this topic?

## Appendix 1: GRI approach

29 GRI requirements are as follows:

(a) GRI consist of universal, sector and topical standards. According to the most recent update three GRI sector standard exist: (Oil and Gas, Coal, Agriculture, Aquaculture and Fishing). Overall 40 sector-specific standards are envisaged.

(b) **Material topics** (excluding those from the list of “likely material topics” of GRI Sector Standards, see (c) below) do not require an explicit materiality statement.

“The organization shall: a) report disclosures from the GRI Topic Standards for each material topic. ...

For each material topic, the organization **needs to identify disclosures from the GRI Topic Standards to report**. The organization is required to report only those disclosures **relevant to its impacts in relation to a material topic**. The organization is not required to report disclosures that are not relevant.

There is **no requirement for a minimum number of disclosures** to report from the Topic Standards. The number of disclosures that the organization reports is based on its assessment of which disclosures are relevant to its impacts in relation to a material topic.

The organization may need to use more than one Topic Standard to report on a material topic. In addition, not all disclosures in a Topic Standard may be relevant for the organization to report. (GRI 1: Foundation 2021, Requirement 5)

(c) However, for the list of **likely material topics of a Sector Standard** not considered material by the undertaking GRI requires an “explicit” statement of non-materiality of the **topics**:

“If the organization determines a topic in an **applicable Sector Standard** to be material, the Sector Standard helps the organization identify disclosures to report information about its impacts in relation to that topic. For each likely material topic, the Sector Standards list disclosures from the GRI Topic Standards for organizations to report. If any of the Topic Standards disclosures listed in the Sector Standards are **not relevant** to the organization’s impacts, the organization is **not required to report these**. **However**, the organization is required to list these disclosures in the GRI content index and **provide ‘not applicable’ as the reason for omission** for not reporting the disclosures. The organization is also required to explain in brief why the disclosures are not relevant to its impacts in relation to the material topic.” (GRI 1: Foundation 2021, Requirement 5)

(d) Also, for GRI Topic Standard **disclosures** for a topic **from the applicable GRI Sector Standard(s) determined material for the undertaking** an explicit statement of non-materiality of the disclosure is required.

“... when the organization does not report GRI Topic Standard disclosures for a material topic from the applicable GRI Sector Standard(s), a list of the disclosures and the required reason for omission.” (GRI 1: Foundation 2021, Requirement 7)

(e) Four reasons for omission are available: 1. Not applicable, 2. Legal prohibitions, 3. Confidentiality constraints, 4. Information unavailable / incomplete. (GRI 1: Foundation 2021, Requirement 6).

(f) Reasons for omission are permitted for all disclosures from the GRI Standards except for:

- Disclosure 2-1 Organizational details

- Disclosure 2-2 Entities included in the organization's sustainability reporting
- Disclosure 2-3 Reporting period, frequency and contact point
- Disclosure 2-4 Restatements of information
- Disclosure 2-5 External assurance
- Disclosure 3-1 Process to determine material topics
- Disclosure 3-2 List of material topics

## Appendix 2:

### Visual presentation of omitted items (topics or sub-topics)

TOPIC	SUB-TOPIC	OMITTED
ESRS 1 Climate Change		
	Physical risks	
	Transition risks	
	Opportunities	
ESRS 2 Pollution		
	Pollution of air	
	Pollution of water	
	Pollution of soil	
	Substances of concern	
	Enabling activities	
	Other	
ESRS 3 Water and marine resources		
	Water	
	Marine resources	
ESRS E4 Biodiversity and ecosystems		
ESRS E 5 Resource use and circular economy		
	Resource use	
	Circular economy	
ESRS S1 Own workforce	Working Conditions	
	Access to equal opportunities	
	Other work-related rights	
ESRS S2 Workers in the value chain		
	Working Conditions	
	Equal Opportunities/ Non-discrimination	
ESRS S3 Affected communities		
	Economic, social and cultural rights	
	Civil and political rights	
	Particular rights of indigenous peoples	
ESRS S4 Consumers and end-users		
	Information	
	Personal safety	
	Social Inclusion	
ESRS G1 Governance, risk management and internal control		
	Governance structure and composition	
	Corporate governance code or policy	
	Nomination process	
	Diversity policy	
	Remuneration policy	
	Risk management processes	
	Internal control processes	
ESRS G2 Business conduct		
	Corruption or bribery events	
	Anti-competitive behaviour	
	Beneficial ownership	
	Political engagement and lobbying activities	
	Payment practices	

**Appendix 3:**

**Visual presentation of omitted items (topics, sub-topics or specific aspects)**

TOPIC	SUBTOPIC	SPECIFIC ASPECT OF A TOPIC
<b>Climate Change</b>		
	<b>Physical risks</b>	
		Chronic climate related hazards
		Temperature-related
		Wind-related
		Water-related
		Solid mass-related
		Acute climate related hazards
		Temperature-related
		Wind-related
		Water-related
		Solid mass-related
	<b>Transition risks</b>	
		Climate related transition events
		Policy and legal
		Technology
		Market
		Reputation
	<b>Opportunities</b>	
		Climate related opportunities
<b>Pollution</b>		
	<b>Pollution of air</b>	
		i. SOx (sulphur oxides);
		ii. NOx (nitrogen oxides);
		iii. CO (carbon monoxide);
		iv. PM (particulate matter);
		v. Heavy metals;
		vi. POPs (persistent organic pollutants);
		vii. VOCs (volatile organic compounds
		viii. ODS (ozone depleting substances);
		ix. NH3 (ammonia);
		x. other (hazardous) chemicals regulated by REACH and CLP and their compounds (e.g. SVHC, chlorine, fluorine, bromine, iodine, asbestos, cyanides, other CMRs, PBTs, EDCs); and
		xi. other physical pollutants (heat, noise, light, radiation, odour).
	<b>Pollution of water</b>	
		i. oxygen demanding pollutants and nutrients (bio-degradable organic compounds in suspended, colloidal, or dissolved form);
		ii. synthetic organic compounds (pesticides, detergents, food additives, pharmaceuticals, insecticides, paints, fibres, PCBs, solvents, PAHs, and VOCs,);
		iii. oil;
		iv. pathogens (viruses, bacteria);
		v. inorganic pollutants (heavy metals, mineral acids, inorganic salts, other metals, complexes of metals with organic compounds, cyanides, sulphates, etc.);
		vi. microplastics and plastic particles; and
		vii. other physical pollutants (heat, radiation, light, noise/vibration, suspended solids and sediments).
	<b>Pollution of soil</b>	
		i. inorganic pollutants;
		ii. organic compounds, including POPs, pesticides, pharmaceuticals and antibiotics;
		iii. nitrogen and phosphorous compounds; and
		iv. other (physical) pollutants (vibrations, micro plastics and plastic particles).
	<b>Substances of concern</b>	
		Most harmful substances
		Other substances having a chronic effect on human health or the environment (eg: REACH)
		Substances hampering recycling for safe and high quality secondary raw materials
	<b>Enabling activities</b>	
	<b>Other</b>	



Water and marine resources	
	Water
	Water quality
	Water quantity
	Regulatory
	Reputation
	Water scarcity
	Water stress
	Flooding
	infrastructure decay
	Drought
	Marine resources
	Unavailability of commodities of marine origin
Resource use and circular economy	
	Resource use
	Depletion of non-renewable resources
	Circular economy
	Elimination of waste and pollution
	Circulation of products and materials at their highest value
	Regeneration of renewable resources and ecosystems
Biodiversity and ecosystems	
	Biodiversity and ecosystem-related impacts
	Impact drivers of biodiversity loss and degradation
	Short, medium and long-term dependencies
	Short, M and L-term dependencies physical risks and opportunities
	Short, M and L-term dependencies transition risks and opportunities
	Systemic risks the undertaking contributes to
Own workforce	
	Working Conditions
	Training & Development
	Health & Safety
	Working hours
	Work-life balance
	Fair remuneration
	Social security
	Access to equal opportunities
	Non-Discrimination
	Equality in pay
	Access to secure employment
	Equal treatment regarding working conditions, access to social protection and training
	Inclusion of persons with disabilities
	Other work-related rights
	Freedom of Association & Collective Bargaining
	Social Dialogue
	Child labour
	Forced labour
	Privacy at work
	Adequate housing

<b>Workers in the value chain</b>	
	<b>Working Conditions</b>
	Remuneration (wages and income)
	Social security
	Working hours
	Health & Safety
	Water & Sanitation
	<b>Equal Opportunities/ Non-discrimination</b>
	Inequality
	Non-Discrimination/ Diversity / inclusion
	Precarious work
	<b>Other work-related rights</b>
	Freedom of Association & Collective Bargaining
	Child labour
	Forced labour
	Privacy
	Adequate housing
<b>Affected communities</b>	
	<b>Economic, social and cultural rights</b>
	Adequate housing
	Adequate food
	Water & sanitation
	Land-related impacts
	Security
	<b>Civil and political rights</b>
	Freedom of Expression
	Freedom of Assembly
	Human Rights Defenders
	<b>Particular rights of indigenous peoples</b>
	Free, prior and informed consent
	Self-determination
	Cultural rights
<b>Consumers and end-users</b>	
	<b>Information</b>
	Privacy
	Freedom of expression
	Access to information
	<b>Personal safety</b>
	Health & Safety
	Security of persons
	Protection of children
	<b>Social Inclusion</b>
	Non-Discrimination
	Equal access to products and services
<b>ice</b>	
<b>Governance, risk management and internal control</b>	
	Governance structure and composition
	Corporate governance code or policy
	Nomination process
	Diversity policy
	Remuneration policy
	Risk management processes
	Internal control processes
<b>Business conduct</b>	
	Corruption or bribery events
	Anti-competitive behaviour
	Beneficial ownership
	Political engagement and lobbying activities
	Payment practices

## Appendix 4: Visual presentation of omitted DRs

ESRS E1	ESRS E1	CLIMATE CHANGE
ESRS E1	DR-E1 1	Disclosure Requirement E1-1 – Transition plan for climate change mitigation
ESRS E1	DR-E1 2	Disclosure Requirement E1-2 – Policies implemented to manage climate change mitigation and adaptation
ESRS E1	DR-E1 3	Disclosure Requirement E1-3 – Measurable targets for climate change mitigation and adaptation
ESRS E1	DR-E1 4	Disclosure Requirement E1-4 – Climate change mitigation and adaptation action plans and resources
ESRS E1	DR-E1 5	Disclosure Requirement E1-5 – Energy consumption & mix
ESRS E1	DR-E1 6	Disclosure Requirement E1-6 – Energy intensity per net turnover
ESRS E1	DR-E1 7	Disclosure Requirement E1-7 – Scope 1 GHG emissions
ESRS E1	DR-E1 8	Disclosure Requirement E1-8 – Scope 2 GHG emissions
ESRS E1	DR-E1 9	Disclosure Requirement E1-9 – Scope 3 GHG emissions
ESRS E1	DR-E1 10	Disclosure Requirement E1-10 – Total GHG emissions
ESRS E1	DR-E1 11	Disclosure Requirement E1-11 – GHG intensity per net turnover
ESRS E1	DR-E1 12	Disclosure Requirement E1-12 – GHG removals in own operations and the value chain
ESRS E1	DR-E1 13	Disclosure Requirement E1-13 – GHG mitigation projects financed through carbon credits
ESRS E1	DR-E1 14	Optional Disclosure Requirement E1-14 – Avoided GHG emissions from products and services
ESRS E1	DR-E1 15	Disclosure Requirement E1-15 – Potential financial effects from material physical risks
ESRS E1	DR-E1 16	Disclosure Requirement E1-16 – Potential financial effects from material transition risks
ESRS E1	DR-E1 17	Disclosure Requirement E1-17 – Potential financial effects from climate-related opportunities
ESRS E2	ESRS E2	POLLUTION
ESRS E2	DR-E2 1	Disclosure Requirement E2-1 – Policies implemented to prevent and control pollution
ESRS E2	DR-E2 2	Disclosure Requirement E2-2 – Measurable targets for pollution
ESRS E2	DR-E2 3	Disclosure Requirement E2-3 – Pollution action plans and resources
ESRS E2	DR-E2 4	Disclosure Requirement E2-4 – Pollution of air, water and soil
ESRS E2	DR-E2 5	Disclosure Requirement E2-5 – Substances of concern and most harmful substances
ESRS E2	DR-E2 6	Disclosure Requirement E2-6 – Pollution-related incidents and deposits impacts and risks, and financial exposure to the undertaking
ESRS E2	DR-E2 7	Disclosure Requirement E2-7 – Financial effects from pollution-related impacts, risks and opportunities
ESRS E3	ESRS E3	WATER AND MARINE RESOURCES
ESRS E3	DR-E3 1	Disclosure requirement E3-1 – Policies implemented to manage water and marine resources
ESRS E3	DR-E3 2	Disclosure requirement E3-2 – Measurable targets for water and marine resources
ESRS E3	DR-E3 3	Disclosure requirement E3-3 – Water and marine resources action plans and resources
ESRS E3	DR-E3 4	Disclosure requirement E3-4 – Water management performance
ESRS E3	DR-E3 5	Disclosure requirement E3-5 – Water intensity performance
ESRS E3	DR-E3 6	Disclosure requirement E3-6 – Marine resources-related performance
ESRS E3	DR-E3 7	Disclosure Requirement E3-7 – Potential financial effects from water and marine resources-related impacts, risks and opportunities
ESRS E4	ESRS E4	BIODIVERSITY AND ECOSYSTEMS
ESRS E4	DR-E4 1	Disclosure requirement E4-1 – Transition plan in line with the targets of no net loss by 2030, net gain from 2030 and full recovery by 2050
ESRS E4	DR-E4 2	Disclosure requirement E4-2 – Policies implemented to manage biodiversity and ecosystems
ESRS E4	DR-E4 3	Disclosure requirement E4-3 – Measurable targets for biodiversity and ecosystems
ESRS E4	DR-E4 4	Disclosure requirement E4-4 – Biodiversity and ecosystems action plans
ESRS E4	DR-E4 5	Disclosure requirement E4-5 – Pressure metrics
ESRS E4	DR-E4 6	Disclosure requirement E4-6 – Impact metrics
ESRS E4	DR-E4 7	Disclosure requirement E4-7 – Response metrics
ESRS E4	DR-E4 8	Disclosure Requirement E4-8 – Biodiversity-friendly consumption and production metrics - Optional Disclosure
ESRS E4	DR-E4 9	Disclosure Requirement E4-9 – Biodiversity offsets - Optional Disclosure
ESRS E4	DR-E4 10	Disclosure Requirement E4-10 – Potential financial effects from biodiversity-related impacts, risks and opportunities
ESRS E5	ESRS E5	RESOURCE USE AND CIRCULAR ECONOMY
ESRS E5	DR-E5 1	Disclosure Requirement E5-1 – Policies implemented to manage resource use and circular economy
ESRS E5	DR-E5 2	Disclosure Requirement E5-2 – Measurable targets for resource use and circular economy
ESRS E5	DR-E5 3	Disclosure Requirement E5-3 – Resource use and circular economy action plans
ESRS E5	DR-E5 4	Disclosure Requirement E5-4 – Resources inflows
ESRS E5	DR-E5 5	Disclosure Requirement E5-5 – Resources outflows
ESRS E5	DR-E5 6	Disclosure Requirement E5-6 – Waste
ESRS E5	DR-E5 7	Disclosure Requirement E5-7 – Resource use optimisation
ESRS E5	DR-E5 8	Disclosure Requirement E5-8 – Circularity support
ESRS E5	DR-E5 9	Disclosure Requirement E5-9 – Financial effects from resource use and circular economy-related impacts, risks and opportunities

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ESRS G1	ESRS G1	GOVERNANCE, RISK MANAGEMENT and INTERNAL CONTROL
ESRS G1	DR-G1 1	Disclosure requirement G1-1 – Governance structure and composition
ESRS G1	DR-G1 2	Disclosure requirement G1-2 – Corporate governance code or policy
ESRS G1	DR-G1 3	Disclosure requirement G1-3 – Nomination process
ESRS G1	DR-G1 4	Disclosure requirement G1-4 – Diversity policy
ESRS G1	DR-G1 5	Disclosure requirement G1-5 – Evaluation process
ESRS G1	DR-G1 6	Disclosure requirement G1-6 – Remuneration policy
ESRS G1	DR-G1 7	Disclosure requirement G1-7 – Risk management processes
ESRS G1	DR-G1 8	Disclosure requirement G1-8 – Internal control processes
ESRS G1	DR-G1 9	Disclosure Requirement G1-9 – Composition of the administrative, management and supervisory bodies
ESRS G1	DR-G1 10	Disclosure requirement G1-10 – Meetings and attendance rate
ESRS G2	ESRS G2	BUSINESS CONDUCT
ESRS G2	DR-G2 1	Disclosure requirement G2-1 – Business conduct culture
ESRS G2	DR-G2 2	Disclosure requirement G2-2 – Policies and targets on business conduct
ESRS G2	DR-G2 3	Disclosure requirement G2-3 – Prevention and detection of corruption and bribery
ESRS G2	DR-G2 4	Disclosure requirement G2-4 – Anti-competitive behaviour prevention and detection
ESRS G2	DR-G2 5	Disclosure requirement G2-5 – Anti-corruption and anti-bribery training
ESRS G2	DR-G2 6	Disclosure requirement G2-6 – Corruption or bribery events
ESRS G2	DR-G2 7	Disclosure requirement G2-7 – Anti-competitive behaviour events
ESRS G2	DR-G2 8	Disclosure requirement G2-8 – Beneficial ownership
ESRS G2	DR-G2 9	Disclosure requirement G2-9 – Political engagement and lobbying activities
ESRS G2	DR-G2 10	Disclosure requirement G2-10 – Payment practices
ESRS S1	DR-S1 1	Disclosure Requirement S1-1 – Policies related to own workforce
ESRS S1	DR-S1 2	Disclosure Requirement S1-2 – Processes for engaging with own workers about impacts
ESRS S1	ESRS S1	OWN WORKFORCE
ESRS S1	DR-S1 3	Disclosure Requirement S1-3– Channels for own workers and workers' representatives to raise concerns
ESRS S1	DR-S1 4	Disclosure requirement S1-4– Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
ESRS S1	DR-S1 5	Disclosure Requirement S1-5 – Taking action on material impacts on own workforce and effectiveness of those actions
ESRS S1	DR-S1 6	Disclosure Requirement S1-6 – Approaches to mitigating material risks and pursuing material opportunities related to own workers
ESRS S1	DR-S1 7	Disclosure Requirement S1-7– Characteristics of the Undertaking's Employees
ESRS S1	DR-S1 8	Disclosure Requirement S1-8– Characteristics of non-employee workers in the undertaking's own workforce
ESRS S1	DR-S1 9	Disclosure Requirement S1-9– Training and Skills Development indicators
ESRS S1	DR-S1 10	Disclosure Requirement S1-10– Coverage of the health and safety management system
ESRS S1	DR-S1 11	Disclosure Requirement S1-11– Performance of the health and safety management system
ESRS S1	DR-S1 12	Disclosure Requirement S1-12– Working Hours - optional disclosure
ESRS S1	DR-S1 13	Disclosure Requirement S1-13 – Work Life Balance indicators
ESRS S1	DR-S1 14	Disclosure Requirement S1-14 – Fair remuneration
ESRS S1	DR-S1 15	Disclosure Requirement S1-15 – Social security eligibility coverage
ESRS S1	DR-S1 16	Disclosure Requirement S1-16 – Pay gap between women and men
ESRS S1	DR-S1 17	Disclosure Requirement S1-17 – Annual total compensation ratio
ESRS S1	DR-S1 18	Disclosure Requirement S1-18 – Discrimination incidents
ESRS S1	DR-S1 19	Disclosure Requirement S1-19 – Employment of persons with disabilities
ESRS S1	DR-S1 20	Disclosure Requirement S1-20 – Differences in the provision of benefits to employees with different employment contract types
ESRS S1	DR-S1 21	Disclosure Requirement S1-21 – Grievances and complaints related to other work-related rights
ESRS S1	DR-S1 22	Disclosure Requirement S1-22 – Collective bargaining coverage
ESRS S1	DR-S1 23	Disclosure Requirement S1-23 – Work stoppages
ESRS S1	DR-S1 24	Disclosure Requirement S1-24 – Social dialogue
ESRS S1	DR-S1 25	Disclosure Requirement S1-25 – Identified cases of severe human rights issues and incidents
ESRS S1	DR-S1 26	Disclosure Requirement S1-26 – Privacy at work
ESRS S2	ESRS S2	Workers in the value chain
ESRS S2	DR-S2 1	Disclosure Requirement S2-1 – Policies related to value chain workers
ESRS S2	DR-S2 2	Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts
ESRS S2	DR-S2 3	Disclosure Requirement S2-3 – Channels for value chain workers to raise concerns
ESRS S2	DR-S2 4	Disclosure Requirement S2-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
ESRS S2	DR-S2 5	Disclosure Requirement S2-5 – Taking action on material impacts on value chain workers and effectiveness of those actions
ESRS S2	DR-S2 6	Disclosure Requirement S2-6 – Approaches to mitigating material risks and pursuing material opportunities related to value chain workers
ESRS S3	ESRS S3	Affected communities
ESRS S3	DR-S3 1	Disclosure Requirement S3-1 – Policies related to affected communities
ESRS S3	DR-S3 2	Disclosure Requirement S3-2 – Processes for engaging with affected communities about impacts
ESRS S3	DR-S3 3	Disclosure Requirement S3-3 – Channels for affected communities to raise concerns
ESRS S3	DR-S3 4	Disclosure requirement S3-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
ESRS S3	DR-S3 5	Disclosure Requirement S3-5 – Taking action on material impacts on affected communities and effectiveness of those actions
ESRS S3	DR-S3 6	Disclosure Requirement S3-6 – Approaches to mitigating material risks and pursuing material opportunities related to affected communities
ESRS S4	ESRS S4	Consumers and end-users
ESRS S4	DR-S4 1	Disclosure Requirement S4-1 – Policies related to consumers and end-users
ESRS S4	DR-S4 2	Disclosure Requirement S4-2 – Processes for engaging with consumers and end-users about impacts
ESRS S4	DR-S4 3	Disclosure Requirement S4-3 – Channels for consumers and end-users to raise concerns
ESRS S4	DR-S4 4	Disclosure requirement S4-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
ESRS S4	DR-S4 5	Disclosure Requirement S4-5 – Taking action on material impacts on consumers and end-users and effectiveness of those actions
ESRS S4	DR-S4 6	Disclosure Requirement S4-6 – Approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users