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Additional disclaimer for SR TEG public agenda papers 25 October 2022

This paper is a draft [Draft] standard prepared by the EFRAG Secretariat for approval of SR TEG and, once approved, it forms the advice that according to EFRAG Due Process SR TEG delivers to SRB as recommended content of the [Draft] final standards to be delivered to the European Commission in November 2022.

This draft reflects the tentative decisions of the SRT in the meetings from June to October 2022 (and reflects the content of the Agenda Papers prepared for those meetings). It has been developed starting from the ESRS Exposure Draft of April 2022, taking into account:

- the revised CSRD text released at the end of June;
- alignment with EDs IFRS S1, S2 and GRI standards as required by the new CSRS whenever possible;
- feedback received from the public consultation.

This draft is an intermediate version of the [Draft] standard and quality checks are still in progress that will result in editorial changes and further presentation/language streamlining. This includes editorial and presentation review, consistency of language across the standards, update of the references to paragraphs/chapters/sessions within the standard and across all the standards, alignment of definitions and glossary across all standards, possible changes of terminology due to recent IFRS decisions. The items in yellow are also subject to change (reflecting the ongoing quality check or pending other external confirmations). In ESRS 2 items in grey mark the datapoints that have been added for alignment with IFRS S1.

Changes are also possible in the next steps of SRB deliberation and approval, including changes other than editorial.

<p>[Draft] ESRS G1 Business conduct is set out in paragraphs 1 to 37 and Appendices A – Defined terms, B – Application Guidance and C – SFDR mandatory items. All the paragraphs, including those in the Appendices, have equal authority. Each Disclosure Requirement is stated in a bold paragraph, followed the objective of the disclosures. The [draft] Standard also uses terms defined in other [draft] ESRS and should be read in the context of its objective.</p>

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Objective

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the undertaking's sustainability statements to understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct.
2. In general, the actions of an undertaking cover a wide range of behaviours that support transparent and sustainable business practices to the benefit of all stakeholders. This [draft] Standard focusses on the following practices specified by CSRD (indicated in this Standard as 'business conduct or business conduct matters'):
 - (a) corporate culture;
 - (b) procurement management;
 - (c) avoiding corruption and bribery;
 - (d) engagement by the undertaking to exert its political influence including lobbying;
 - (e) protection of whistle-blowers;
 - (f) animal welfare; and
 - (g) payment practices, specifically with regard to late payment to small and medium enterprises (SMEs¹).

Interaction with other ESRS

3. This [draft] Standard shall be read in conjunction respectively with ESRS 1 General requirements and ESRS 2 General disclosures.
4. Other ESRS Standards may cover similar areas, such as human rights or worker conditions, data privacy, cyber security or anti-money laundering. Nothing in this Standard override those requirements and undertakings should refer to the relevant Standard such as [draft] ESRS S1 Own workforce to [draft] ESRS S4 Affected communities or the relevant sector-specific standards.

Disclosure Requirements

Strategy and business model, governance and organisation, impacts, risks and opportunities

5. This [draft] Standard provides specific business conduct-related application guidance in Appendix B to describe and illustrate what are the business conduct -related specificities that should be considered by the undertaking when disclosing information with regards to:
 - (a) the leadership on business conduct, referring to ESRS 2 Disclosure Requirement GOV 1 shall cover the following aspects:
 - i) the role of the administrative, management and supervisory bodies related to business conduct; and
 - ii) the expertise of its administrative, management and supervisory bodies on business conduct matters.
 - (b) the process to identify material business conduct-related impacts, risks and opportunities and the outcome of this process, referring to ESRS 2 Disclosure Requirements related to

¹ As defined in the [accounting directive](#) (2013/34/EU) but for the avoidance of doubt including micro-enterprises as defined in the same directive.

the management of impacts, risks and opportunities shall include all relevant criteria used in the assessment including location, activities, sector and transactions.

Policies and targets, action plans and resources

Disclosure Requirement G1-1– Corporate culture and business conduct policies

6. **The undertaking shall disclose its initiatives to establish, develop and promote a corporate culture as well as its policies with respect to business conduct matters.**
7. The objective of this Disclosure Requirement is to provide an understanding of how the administrative, management and supervisory bodies are involved in forming, monitoring, promoting and assessing the corporate culture. It shall also provide an understanding of the undertaking's ability (i) to mitigate any negative impacts and maximise positive impacts related to business conduct, and (ii) to monitor and manage the related risks.
8. The disclosure required under paragraph 6 shall cover the strategy to foster the corporate culture of the undertaking, how this strategy is implemented and how the outcome is evaluated.
9. The disclosures in paragraph 6 shall cover the following aspects related to its policies on business conduct matters:
 - (a) a description of the mechanisms for identifying, reporting and investigating concerns about unethical or unlawful behaviour and whether it accommodates reporting from internal and/or external stakeholders;
 - (b) where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption², it shall state this and whether it has plans to implement them and the timetable for implementation;
 - (c) the undertaking's safeguards for reporting irregularities including whistleblowing protection, including:
 - (i) protection those of its own workforce who refuse to act unethically even if such refusal may result in loss of business; and
 - (ii) non-retaliation against own workers who have been granted whistle-blower status in accordance with the applicable law and own workers who report any non-ethical behaviour incidents;
 - (d) where the undertaking has no policies on the protection of whistle-blowers³, it shall state this and whether it has plans to implement them and the timetable for implementation;
 - (e) whether the undertaking is committed to investigate business conduct (including corruption or bribery) incidents promptly, independently and objectively;
 - (f) where applicable, whether the undertaking has in place policies with respect to animal welfare; and
 - (g) the undertaking's strategy for training within the organisation on business conduct, including target audience, frequency and depth of coverage as well as the identification or definition of the functions within the undertaking that are most at risk in respect of corruption/bribery.

² This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional principal adverse impact set out in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosures rules on sustainable investments.

³ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional principal adverse impact set out in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosures rules on sustainable investments.

Disclosure Requirement G1-2 – Management of relationships with suppliers

10. **The undertaking shall provide information about the management of its relationships with its suppliers and its impacts on its supply chain.**
11. The objective of this disclosure requirement is to provide an understanding of the undertaking's management of its procurement process including fair behaviour with suppliers.
12. The disclosure required under paragraph 10 shall include the following information:
 - (a) The undertaking's strategy with respect to its relationships with its suppliers, in the context of the risks of the supply chain specifically and sustainability generally;
 - (b) Whether and how it takes into account social and environmental criteria for the selection of its supply-side contractual partners; and
 - (c) Description of the undertaking's practices implemented to support vulnerable suppliers and improve their social and environmental performance.

Disclosure Requirement G1-3 – Prevention and detection of corruption/bribery

13. **The undertaking shall provide information about its system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery including the related training.**
14. The objective of this disclosure requirement is to provide transparency on the key procedures of the undertaking to prevent, detect, and address to allegations about corruption/ bribery. This includes the training provided to own workers and/or information provided internally or to suppliers.
15. The disclosure required under paragraph 13 shall include the following information with respect to prevention and detection:
 - (a) an overview of the procedures in place to prevent, detect, and address allegations or incidents of corruption/bribery;
 - (b) whether the investigators or investigating committee are separate from the chain of management involved in the matter; and
 - (c) the process to report outcomes to the administrative, management and supervisory bodies.
16. Where the undertaking has no such procedures in place, it shall disclose this fact and, where applicable, its plans to adopt them.
17. The disclosures required by paragraph 13 shall include information about how the undertaking shares its anti-corruption/anti-bribery policy with its value chain.
18. The disclosure required by paragraph 13 shall include information about the following with respect to training:
 - (a) the nature, scope and depth of anti-corruption/anti-bribery training programmes offered or required by the undertaking, broken down by location, per own workers category including new employees;
 - (b) the percentage of functions at risk covered by training programmes;
 - (c) the criteria used to ascertain whether the target audience acquired the necessary knowledge;
 - (d) where applicable, the information relating to members of the administrative, supervisory and management bodies.

19. Where the undertaking has an information programme on anti-corruption or anti-bribery, such as information pamphlets or videos, it shall consider whether to provide information on the members of staff and management this is shared with.

Performance measures

Disclosure Requirement G1-4 – Confirmed incidents of corruption or bribery

20. **The undertaking shall provide information on confirmed incidents of corruption or bribery during the reporting period.**
21. The objective of this disclosure requirement is to provide transparency on the confirmed incidents relating to corruption or bribery during the reporting period and the related outcomes.
22. The disclosure required by paragraph 20 shall include information about the following:
 - (a) the total number and nature of confirmed incidents of corruption;
 - (b) the number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws⁴;
 - (c) details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers during the reporting period and the outcomes of such cases;
 - (d) the number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents; and
 - (e) the number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery.
23. For purposes of the reporting the outcomes of public legal cases per paragraph 22(c), this include cases that were initiated in previous years where the outcome was only established in the current reporting period.
24. The undertaking shall disclose where it has insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery⁵.
25. The disclosures required should include incidents involving member(s) of its value chain only where the undertaking or its employees are also implicated.

Disclosure Requirement G1-5 – Engagement to exert political influence and lobbying activities

26. **The undertaking shall provide information on its engagement to exert its political influence as well as its lobbying or advocacy activities related to its material impacts.**
27. The objective of this disclosure requirement is to provide transparency on the types, purpose and cost of political contributions and lobbying activities of the undertaking during the reporting period.

⁴ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional principal adverse impact set out in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosures rules on sustainable investments.

⁵ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional principal adverse impact set out in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosures rules on sustainable investments.

28. The disclosure required by paragraph 26 shall include:
- (a) if applicable, the representative(s) responsible in the administrative, management and supervisory bodies for the oversight of these activities;
 - (b) on financial or in-kind political contributions:
 - i. the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking aggregated by country as well as type of recipient/beneficiary; and
 - ii. where appropriate, how the monetary value of in-kind contributions was estimated.
 - (c) on financial or in-kind contributions in regard to its lobbying expenses:
 - i. the total monetary amount of such internal and external expenses; and
 - ii. the total amount paid for membership to lobbying associations.
 - (d) the main topics covered by such activities;
 - (e) the undertaking's main positions on these topics in brief while outlining which of the information relates to the material impacts, risks and opportunities as identified in its materiality assessment per ESRS 2; and
 - (f) if the undertaking is registered in the EU Transparency Register or in an equivalent transparency register in a Member State, the name of such register and its identification number in the register.
29. The disclosure shall also include information about the appointment of any members of the administrative, management and supervisory bodies or senior executives who were previously employed in public administration, including regulators in the two years preceding such appointment in the current reporting period.
30. Regarding lobbying activities, the disclosure shall include both external fees paid to third parties to carry out lobbying or advocacy activities and internal expenses linked to this activity. These would include secondments of own workers where the undertaking remains responsible for the salary and benefits of said worker as well as participation e.g., in working or consultative groups.
31. Expenditure data required (including the value of in-kind contributions) shall be by type (e.g., internal and external lobbying costs, political funding, membership fees) and include explanations of how figures have been calculated. Expenditure data may be provided through value ranges. For the disclosure of internal expenses, reasonable and supportable estimates of the costs incurred are required. This may include the employee benefits of the relevant own workers based on the estimated time requirements of such activities.
32. For purposes of this Standard 'political contribution' means financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office. Financial contributions can include donations, loans, sponsorships, retainers, or the purchase of tickets for fundraising events and other similar actions. In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.
33. 'Indirect political contribution' refers to those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.

Disclosure Requirement G1-6 – Payment practices

34. **The undertaking shall provide information on its payment practices to support transparency about these practices given the importance of timely cash flows to business partners, especially with respect to late payments to small and medium enterprises (SMEs).**
35. The objective of this disclosure requirement is to provide insights on the contractual payment terms and the average actual payment terms especially as to how these impact SMEs and specifically with respect to late payments to SMEs.
36. The disclosure under paragraph 34 shall include:
- (a) the average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days;
 - i. when considering invoices from all its suppliers; and
 - ii. when considering invoices from suppliers defined as SMEs;
 - (b) a description of the undertaking's standard contractual payment terms by main categories of suppliers specifying the number of days for the purchases of products or services and the percentage of its payments aligned with such standard terms;
 - (c) the number of legal proceedings (currently outstanding) during the reporting period for late payments; and
 - (d) complementary information necessary to provide sufficient context.
37. When preparing its disclosures under this disclosure requirement, with respect to paragraph 36(a)(ii) the reporting undertaking may adopt transitional measure whereby it does not disclose this metric in the first two annual sustainability statements if it is impracticable to do so. If the undertaking uses this transitional provision, it shall disclose this in accordance with ESRS 1.
38. The metrics shall be accompanied by:
- (a) the methodologies and significant assumptions used to compute the metrics;
 - (b) any changes underlying methodologies and assumptions during the reporting period as compared to the previous reference period with an explanation of the rationale for those changes and their effect on comparability; and
 - (c) any further contextual information needed by stakeholders to understand and correctly interpret the metric.

Appendix A: Defined terms

This appendix is an integral part of the [draft] ESRS G1 Business conduct.

Corporate culture	Corporate culture expresses goals through values and beliefs. It guides the undertaking's activities through shared assumptions and group norms such as values or mission statements or a code of conduct.
Confirmed incident of corruption or bribery	An incident of corruption or bribery that has been found to be substantiated. Confirmed incidents of corruption do not include incidents of corruption that are still under investigation at the end of the reporting period.
Bribery	Dishonestly persuading someone to act in your favour by giving them a gift of money or another inducement.
Corruption	Abuse of entrusted power for private gain, which can be instigated by individuals or organisations. It includes practices such as facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the undertaking's business. This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.
Lobbying activities – “covered activities” of art 3 of interinstitutional agreement on mandatory transparency register (20/05/2021)	Refers to activities carried out with the objective of influencing the formulation or implementation of policy or legislation, or the decision-making processes of the signatory institutions or other Union institutions, bodies, offices and agencies. Such activities include (non-exhaustive list): <ul style="list-style-type: none"> • organising or participating in meetings, conferences, events; • contributing to/participating in public consultations, hearings or other similar initiatives; • organising communication campaigns, platforms, networks, grassroots initiatives; • preparing/commissioning policy and position papers, opinion polls, surveys, open letters, research work as per the activities covered by transparency register rules.
Suppliers	An organisation or person that provides a product or service used in the supply chain of the reporting organisation Note 1: A supplier is further characterized by a genuine direct or indirect commercial relationship with the organisation. Note 2: Examples of suppliers can include, but are not limited to: <ul style="list-style-type: none"> • Brokers: Persons or organisations that buy and sell products, services, or assets for others, including contracting agencies that supply labour. • Consultants: Persons or organisations that provide expert advice and services on a legally recognised professional and commercial basis. Consultants are legally recognised as self-employed or are legally recognised as employees of another organisation. • Contractors: Persons or organisations working onsite or offsite on behalf of an organisation. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. • Distributors: Persons or organisations that supply products to others. • Franchisees or licensees: Persons or organisations that are granted a franchise or license by the reporting organisation. Franchises and licenses permit specified commercial activities, such as the production and sale of a product.

	<ul style="list-style-type: none">• Home workers: Persons at home or in other premises of their choice, other than the workplace of the employer, who perform work for remuneration and which results in a product or service as specified by the employer, irrespective of who provides the equipment, materials or other inputs used.• Independent contractors: Persons or organisations working for an organisation, a contractor, or a sub-contractor.• Manufacturers: Persons or organisations that make products for sale.• Primary producers: Persons or organisations that grow, harvest, or extract raw materials.• Sub-contractors: Persons or organisations working onsite or offsite on behalf of an organisation that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily with the organisation. A sub-contractor can contract their own workers directly or contract independent contractors.• Wholesalers: Persons or organisations that sell products in large quantities to be retailed by others.
Vulnerable suppliers	<p>Include the following:</p> <ul style="list-style-type: none">• SME suppliers• suppliers owned by women;• suppliers which are owned by or recruit workers from members of vulnerable, marginalized, or under-represented social groups.

Appendix B: Application Requirement

This appendix is an integral part of the [draft] ESRS G1 Business conduct. It describes how to apply the disclosure requirements set forth in paragraphs 5 to 37 and has the same authority as the other parts of the [draft] Standard. More specifically, it provides further background information on what should be disclosed and describes how it should be disclosed.

Policies, targets, action plans and resources

Disclosure Requirement G1-1 – Corporate culture

AR 1. The undertaking may consider the following aspects when determining its disclosure under paragraph 8:

- a. the corporate culture subjects that are taken into consideration and discussed by the administrative, management and supervisory bodies and with which frequency;
- b. the corporate culture subjects that are promoted within the business conduct culture and the communication of the business conduct culture and/or values;
- c. how the undertaking's leadership provide direction to promote a corporate culture; and
- d. specific incentives or tools for its own workers to foster and encourage its corporate culture.

Disclosure Requirement G1-2 – Management of relationships with suppliers

AG 2. For purposes of this standard, management of relationships with its suppliers may include the following:

- a. How its practices, including activities to avoid or minimise the impacts of disruptions to its supply chain, support its strategy and risk management as well as transparency;
- b. Training of its procurement/supply chain workforce on engagement and dialogue with its suppliers as well as incentives of its procurement workforce including whether it refers to price, quality or sustainability factors;
- c. The screening and evaluation of social and environmental performance of suppliers;
- d. The inclusion of locally based suppliers in its supply chain and/or suppliers with certification;
- e. How its practices deal with vulnerable suppliers;
- f. Its main communication and relationship management targets and actions; and
- g. How the outcomes of these practices are evaluated, including supplier visits, audits or surveys.

Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery

AR 3. Disclosures may include high-level details about the risk assessments and/or mapping as well as monitoring programmes and/or internal control procedures performed by the undertaking to detect such events.

AR 4. The undertaking may present the required information about training using the following table:

Anti-corruption training

During the 2023 financial year ABC provided training to its at-risk own workers in terms of its policy (see note x). For those at-risk functions the training is mandatory, but ABC also

made available voluntary training for other own workers. Details of its training during the year is as follows:

	At-risk functions	Managers	ASMB ⁷	Other own workers
Training coverage				
Total	20,000	200	16	70,000
Total receiving training	19,500	150	8	5,000
Delivery method and duration				
Classroom training	5 hours			
Computer-based training	1 hour	2 hours	1 hour	
Voluntary computer-based training				1 hour
Frequency				
How often training is required	Annually	Annually	Bi-annually	-
Topics covered				
Definition of corruption	X	X	X	X
Policy	X	X	X	X
Procedures on suspicion/detection	X	X		
Etc.	X			

All training events included an assessment for which at-risk own workers required 90% to pass and others 80%. Where this mark was not achieved, the training had to be repeated until the required pass mark was obtained.

Performance measures

Disclosure Requirement G1-4 – Confirmed incidents of corruption or bribery

AR 5. The determination of potential non-compliance cases as substantiated may be made either by the undertaking's compliance officer or similar function or an authority. A determination as substantiated by a court of law is not required to trigger the disclosure requirements of ESRS G1.

Disclosure Requirement G1-5 – Engagement to exert political influence and lobbying activities

AR 6. Due to reputation risk undertakings shall consider the alignment between their public statements on its material impacts, risks and opportunities and its lobbying activities as stakeholders value alignment between the two.

AR 7. An example of what such disclosures could look like:

Political engagement (including lobbying activities)

During the 2023 financial year ABC was involved in activities around the proposed regulation XXX which could have significant negative impacts on its business model if implemented in the current format. This consisted of internal costs (including staff and travel costs) as well as its membership of trade organisations. ABC also supported the QRP political party in Xanadu as xxx. ABC is registered in its local transparency register, i.e. XYZ, and its registration number is 987234.

⁷ Administrative, management and supervisory bodies

Amounts in € thousands.

	2023	2022 [TBC]
Political funding provided	100	
Internal lobbying costs	500	
Membership fees of trade organisations	100	
	700	

Disclosure Requirement G1-6 – Payment practices

AR 8. An example of what the description of standard contract term disclosures in paragraph 36(b) could look like:

ABC's standard contract payment terms are payment on invoice for wholesalers which encompass approximately 80% of its annual invoices. It pays for services received within 30 days after receipt of the invoice which are about 5% of its annual invoices. The remainder of its invoices are paid within 60 days of receipt except for those in country X which in accordance with the marketplace standards are paid within 90 days of receipt.

Appendix C: Mandatory items as a result of SFDR

This appendix is an integral part of the [draft] ESRS G1 Business conduct and supports the information needs of financial market participants subject to Regulation (EU) 2019/2088.

	ESRS reference	Requirement	SFDR reference
1	ESRS G2 DR1, par. 9(b)	Where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, it shall state this...	Indicator 15 of Table 3
2	ESRS G2 DR1, par. 9(d)	Where the undertaking has no policies on the protection of whistle-blowers, it shall state this...	Indicator 6 of Table 3
3	ESRS G2 DR 4, par. 22(b)	The number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws;	Indicator 17 of Table 3
4	ESRS G2 DR 4, par. 23	The undertaking shall disclose where it has insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery.	Indicator 16 of Table 3