

EFRAG SRB & SRT JOINT MEETING

Report on key statistics from the Public Consultation- Survey 1

8 September 2022



SUMMARY

1. Key results survey 1
2. Feedback by stakeholder group
3. Responses by sub-question
4. Responses by geography
5. Key themes in survey 1 – Overview
6. Appendices:
 - Appendix 1- Key results survey 1
 - Appendix 2 -





1. Key results survey 1

Approach

The external consultant provided the report **Analytical Statistics for Survey 1**. Such report discloses the approval rate in the following four categories described below for further granularity and analysis:

- A) Approval rating. Total number of responses of those respondents that replied satisfactorily: fully agree and agree to a large extent with some reservations, divided by the total number of respondents.
- B) Approval rating recalculated. Such category excluded those blank and no opinion responses from the denominator.
- Average by stakeholder category. This data provides the approval rate (as per A above) by stakeholder group.
- Average by stakeholder category recalculated. This data provides the approval rate (as per B above) by stakeholder group.

A- Approval rating

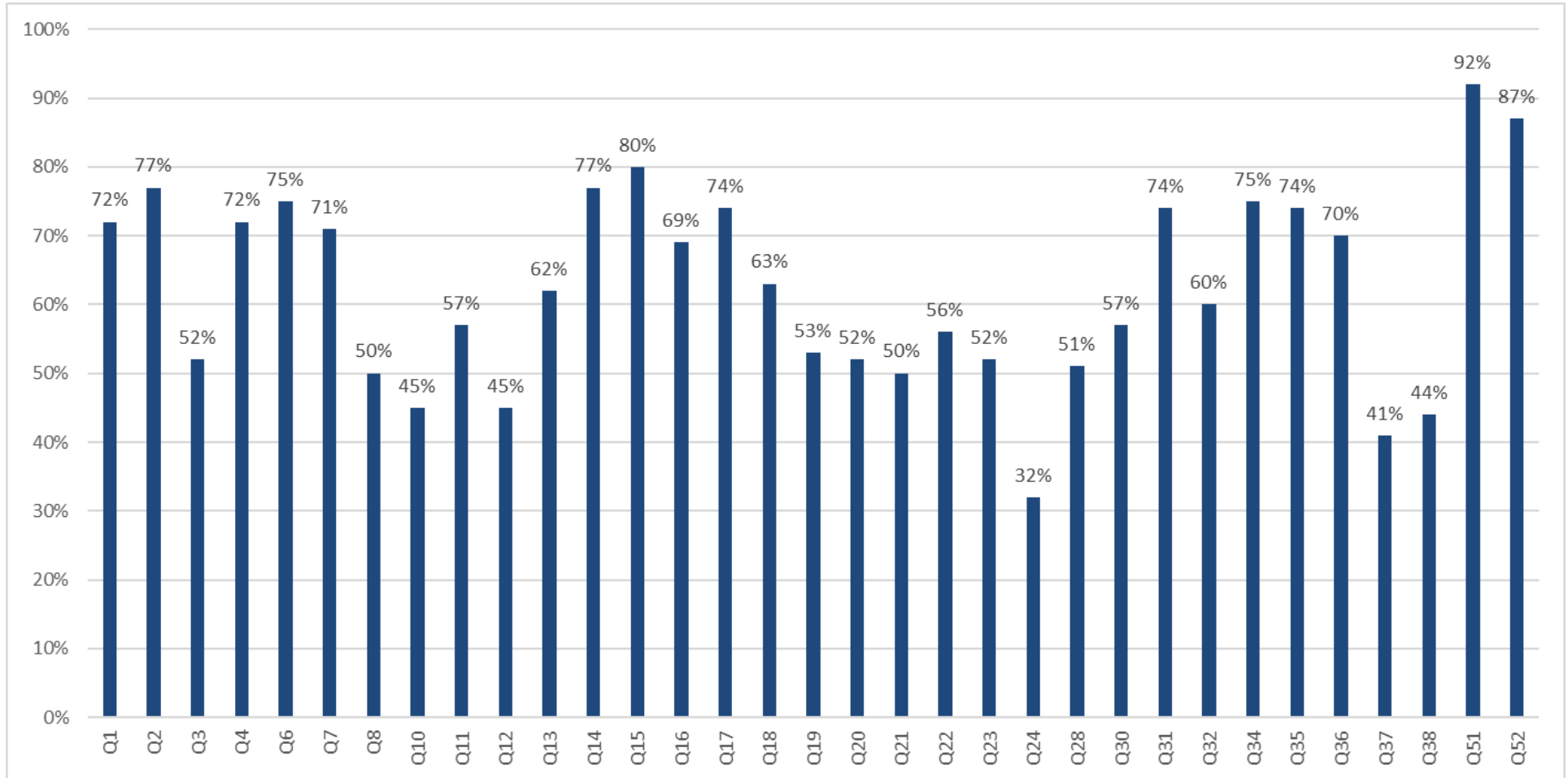
B- Recalculated Approval rating

Recalculated Average by stakeholder category

The graphs in pages 5 and 6 have been prepared using the Average by stakeholder category recalculated. And the graphs for the rest of section 1 provide the approval rating as per A, B and Average by stakeholder category recalculated. Full breakdowns are included within Appendix 1.

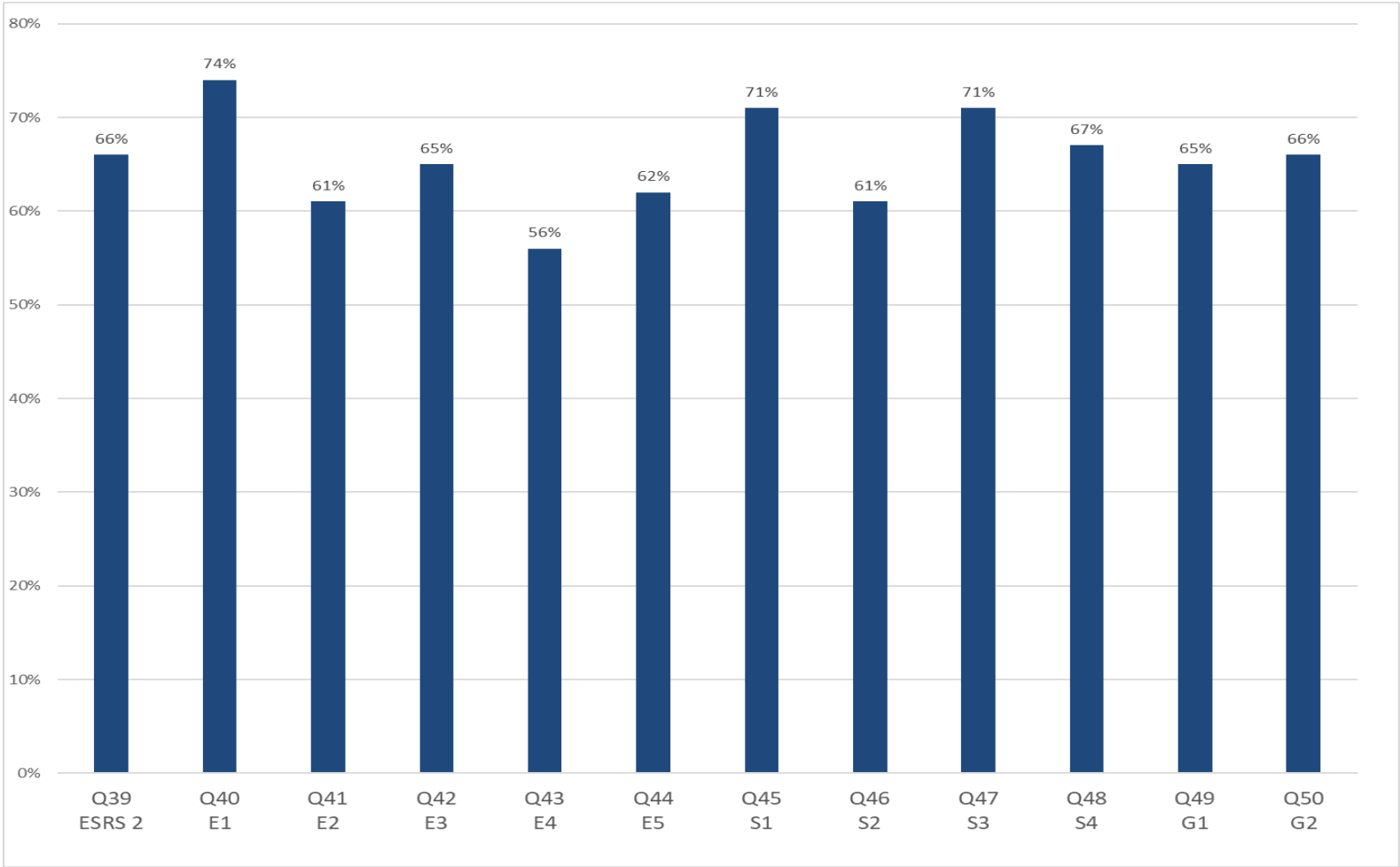
1.1 ESRS 1 General principles

Average by stakeholder category recalculated



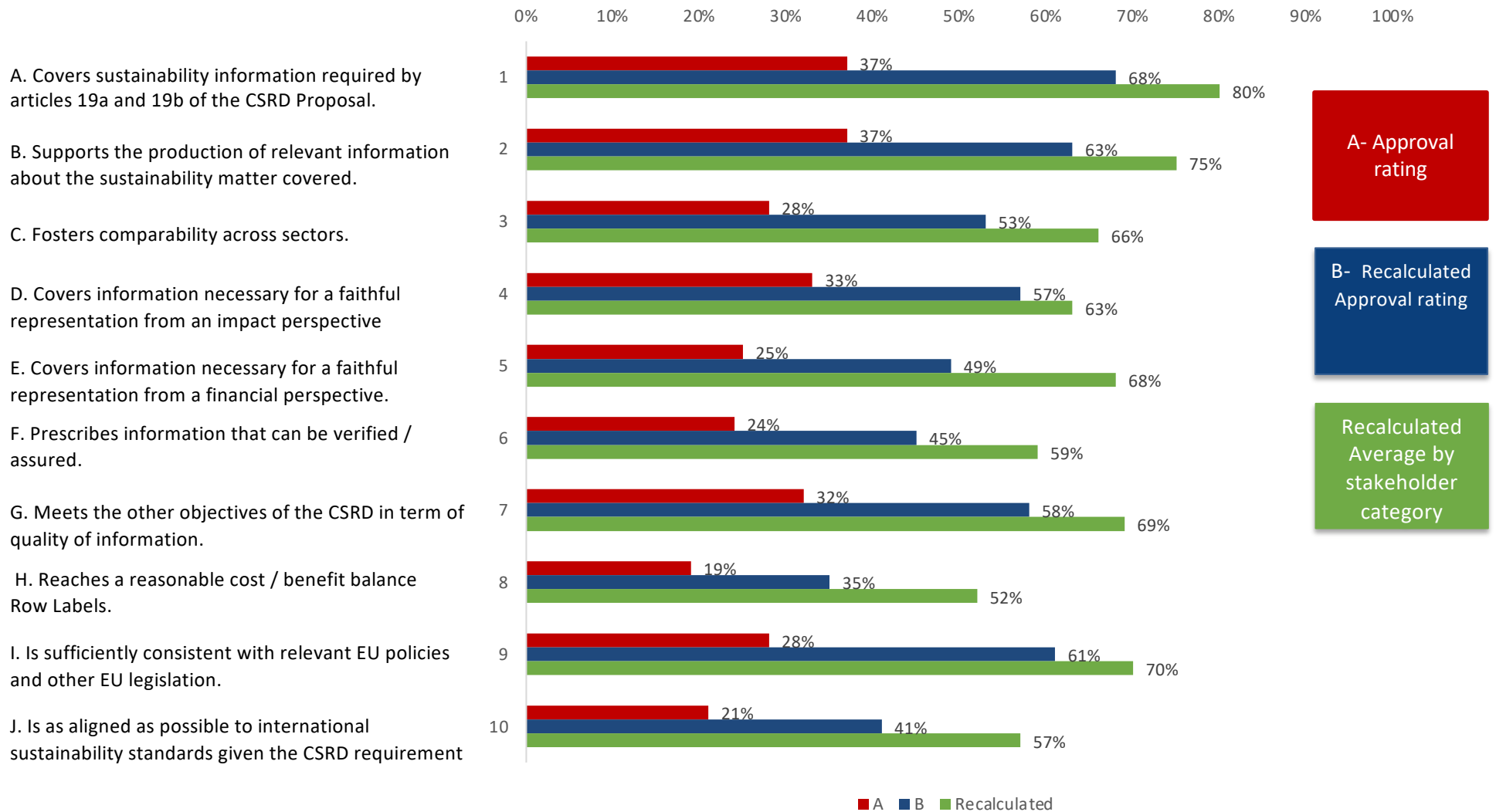
1.2 Overview by standard

Average by stakeholder category recalculated



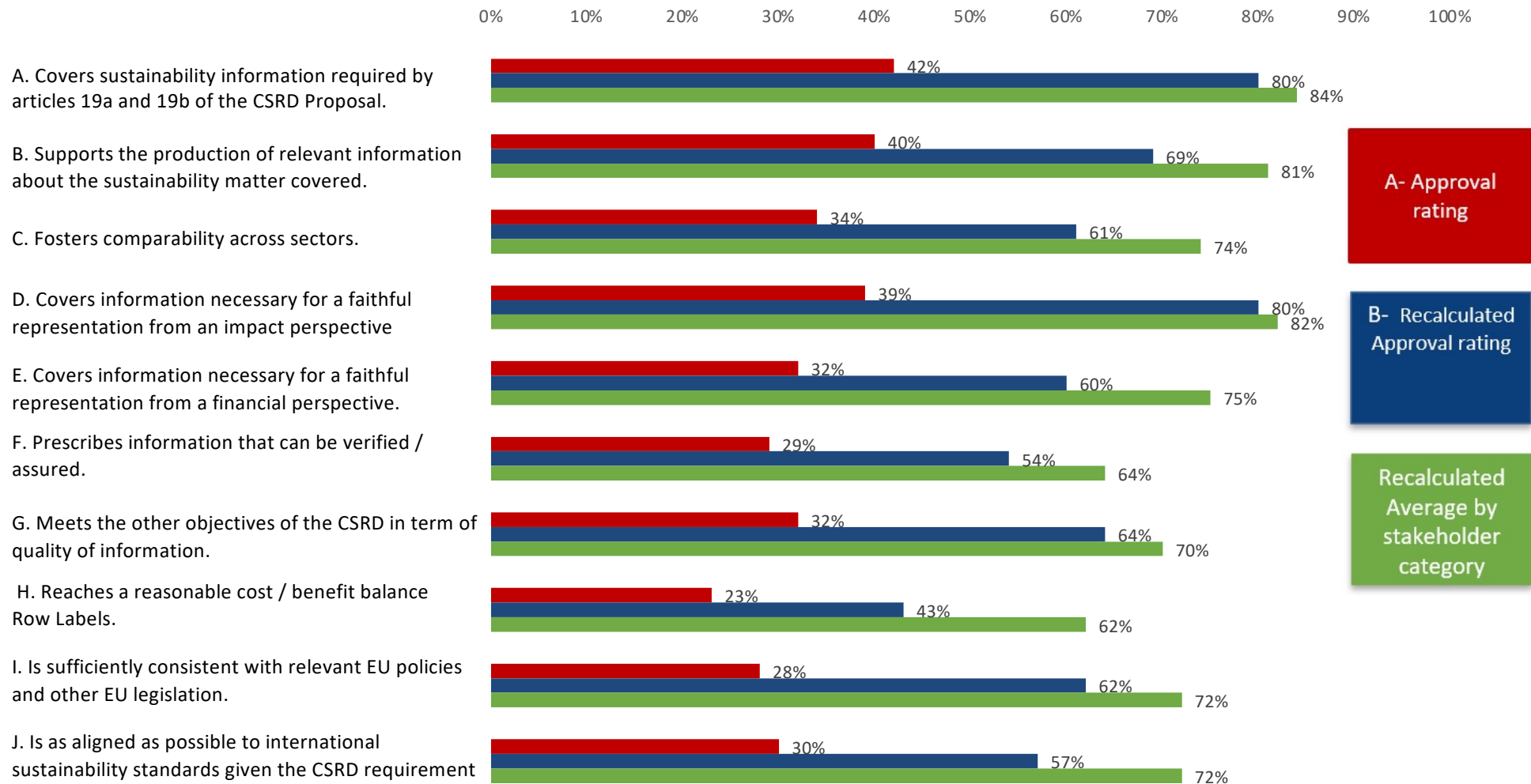
1.3 ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements

Q39



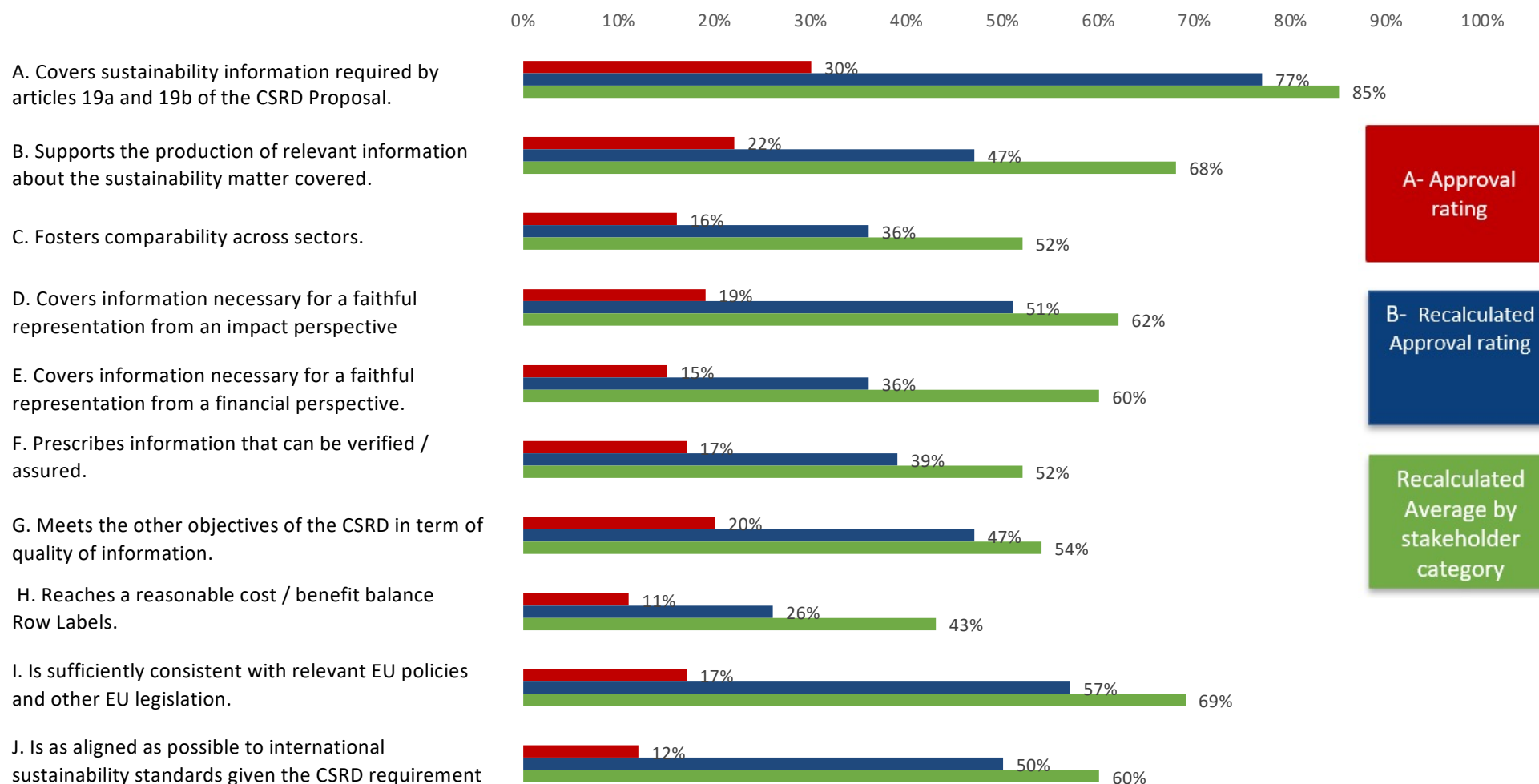
1.4 ESRS E1 - Climate change

Q 40



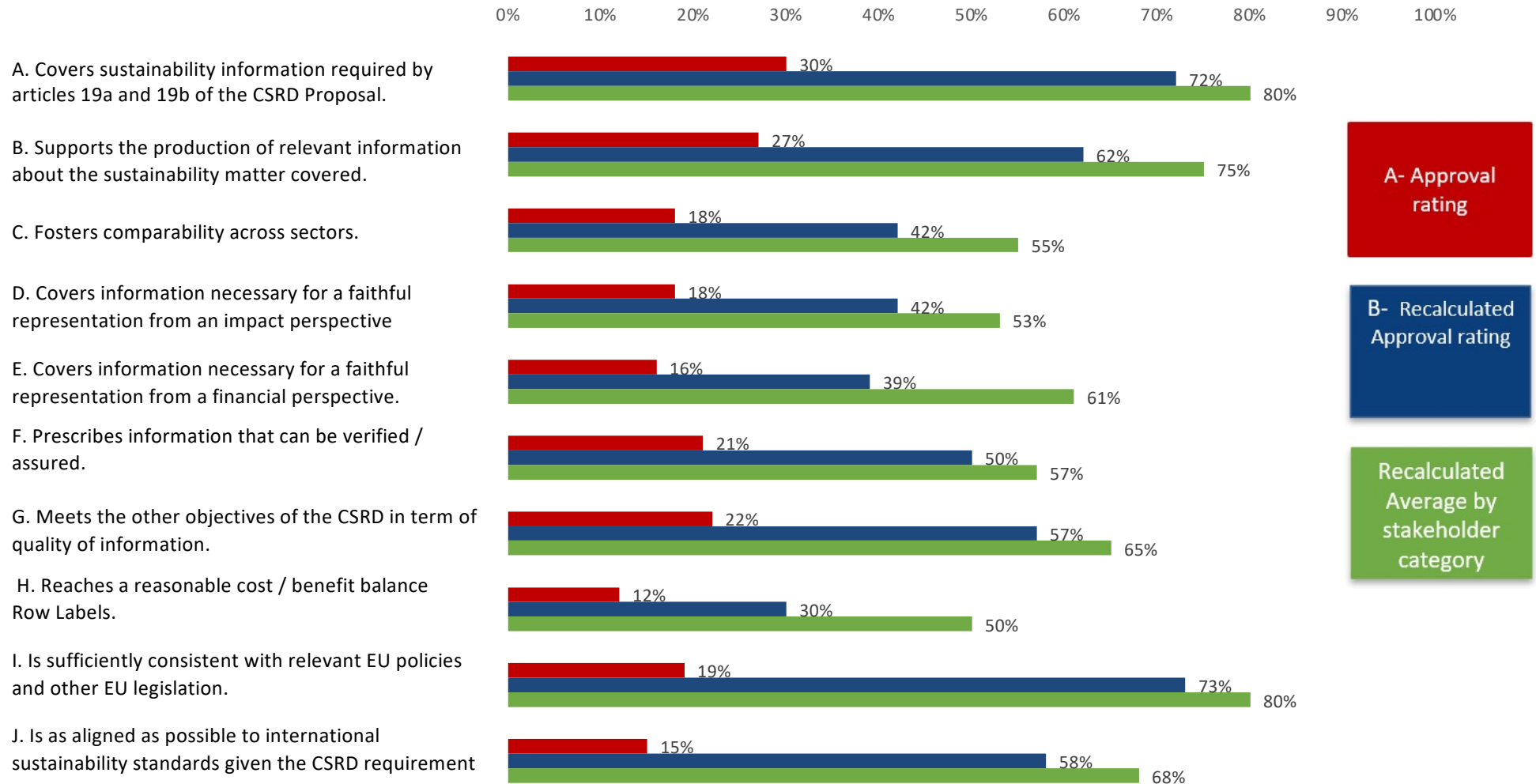
1.5 ESRS E2 - Pollution

Q41



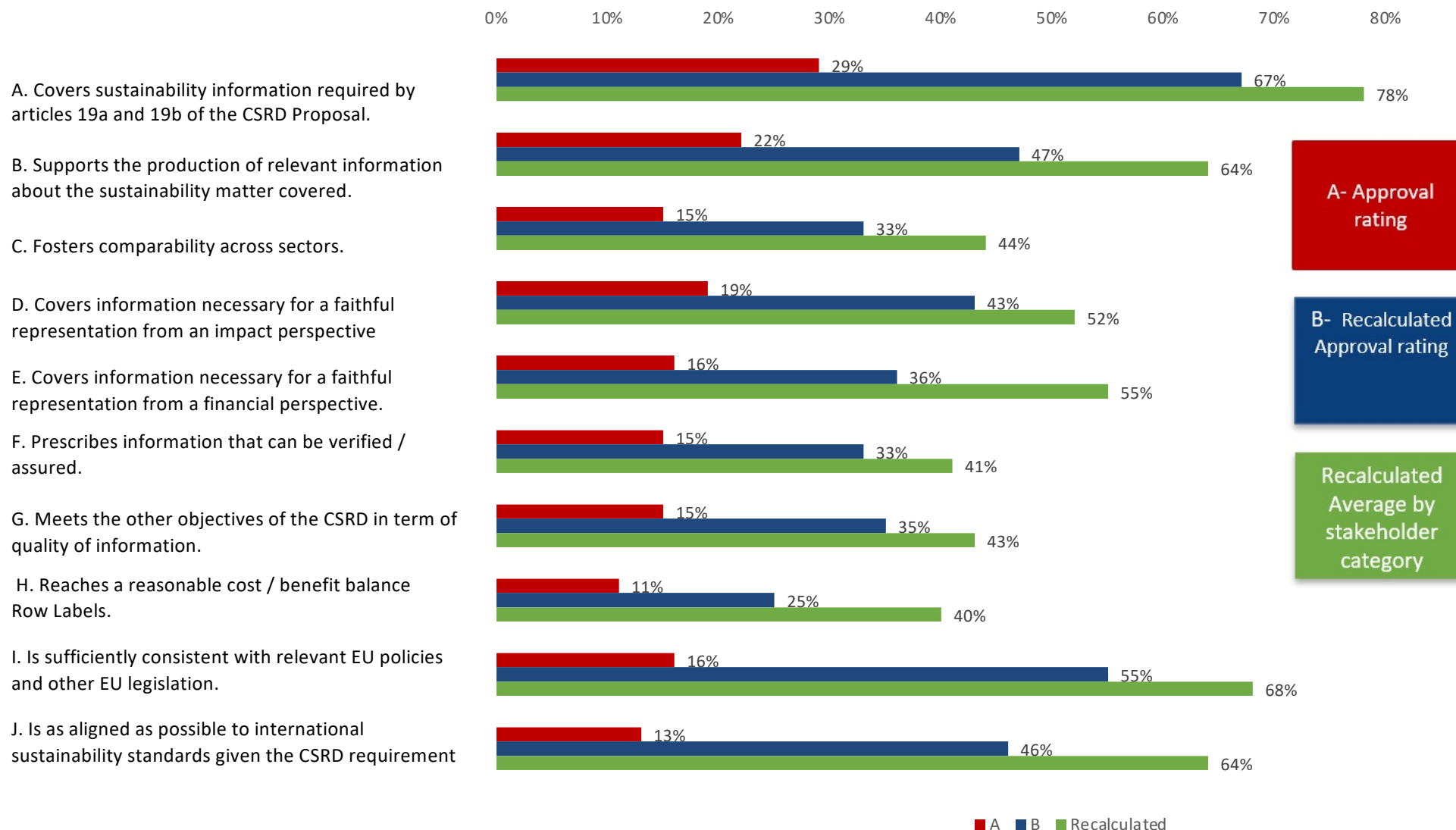
1.6 ESRS E3- Water and Marine resources

Q 42



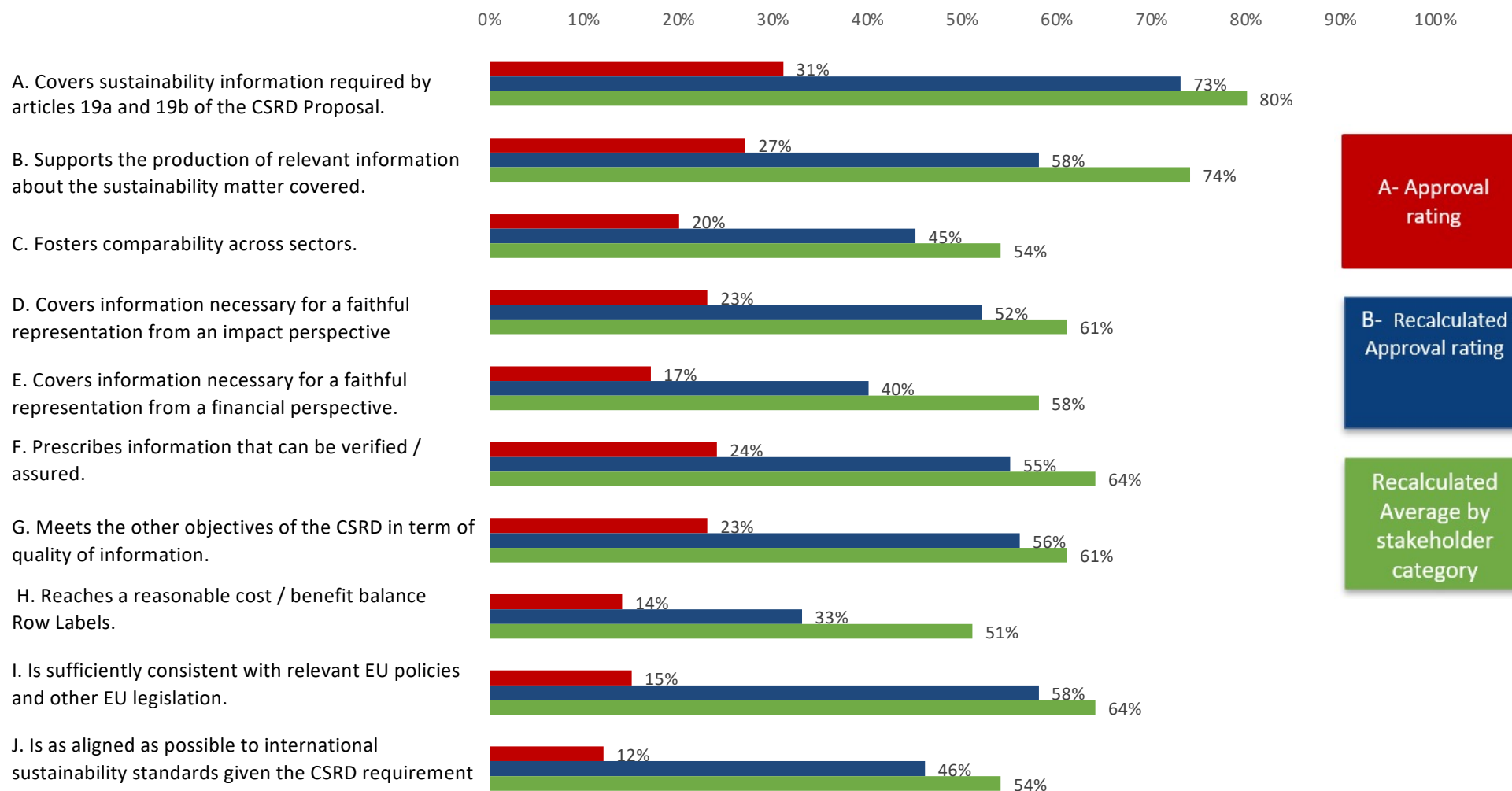
1.7 ESRS E4 – Biodiversity and ecosystems

Q43



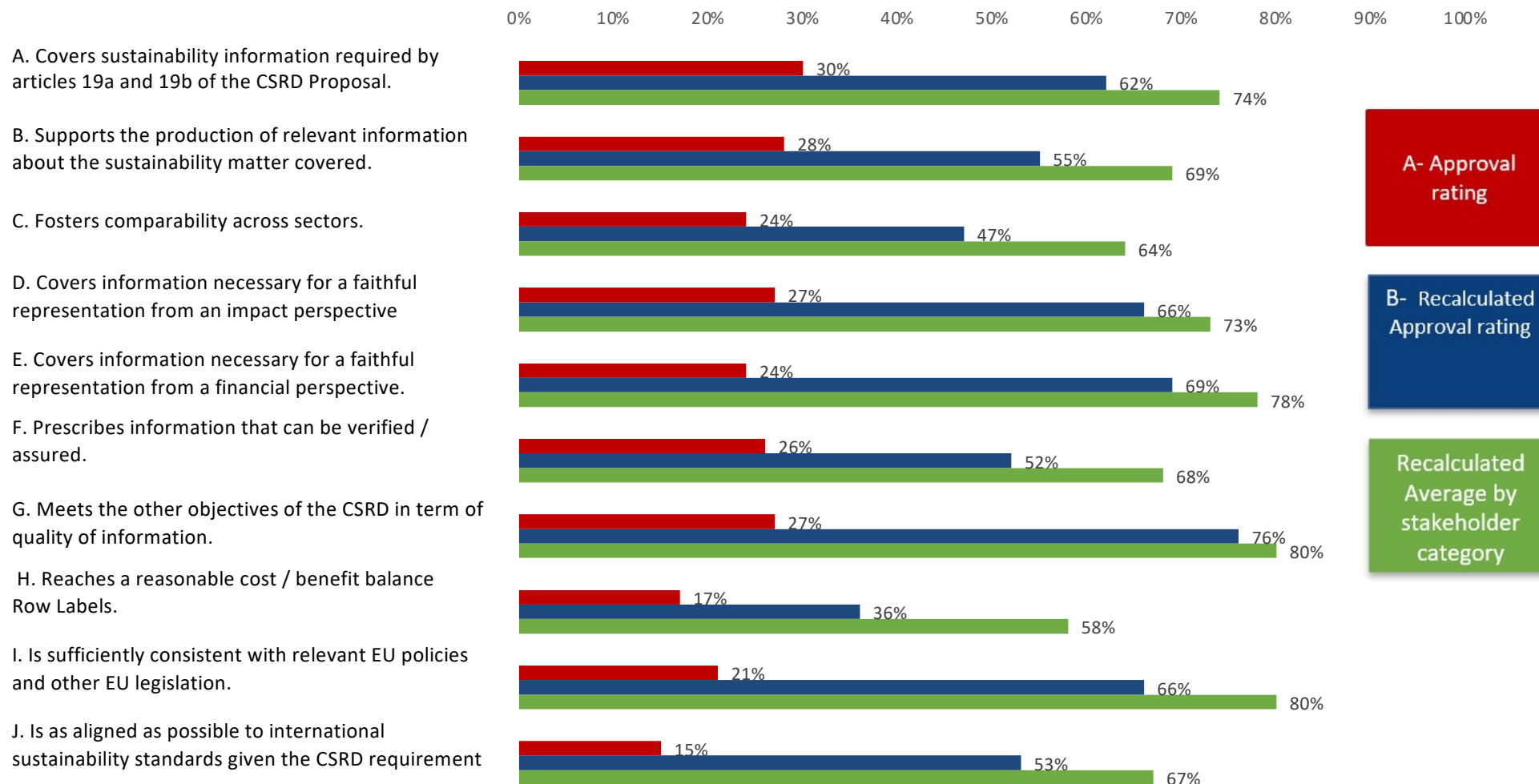
1.8 ESRS E5 – Resource use and circular economy

Q 44



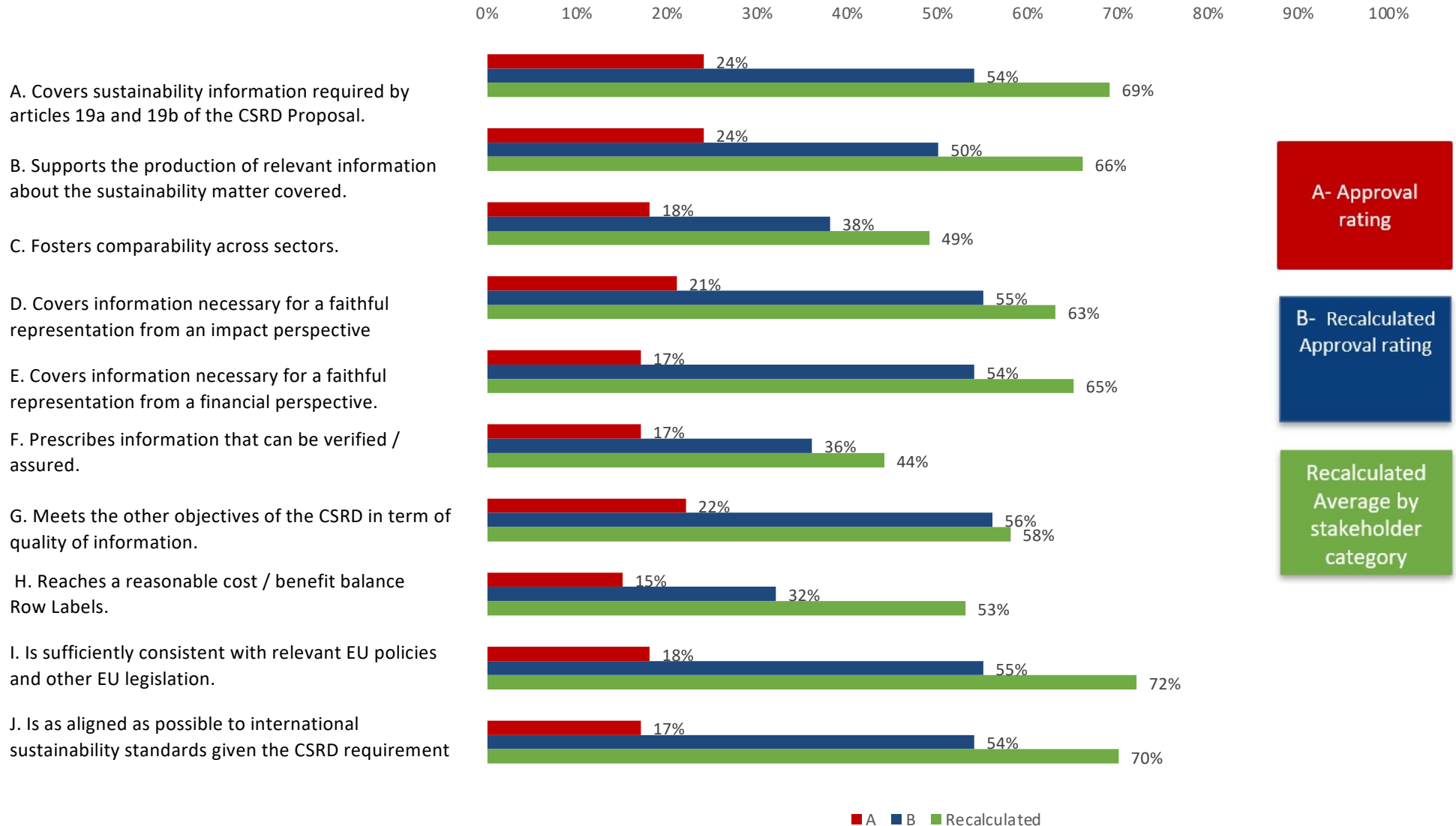
1.9 ESRS S1 – Own workforce

Q45



1.10 ESRS S2 – Workers in the value chain

Q 46



A- Approval rating

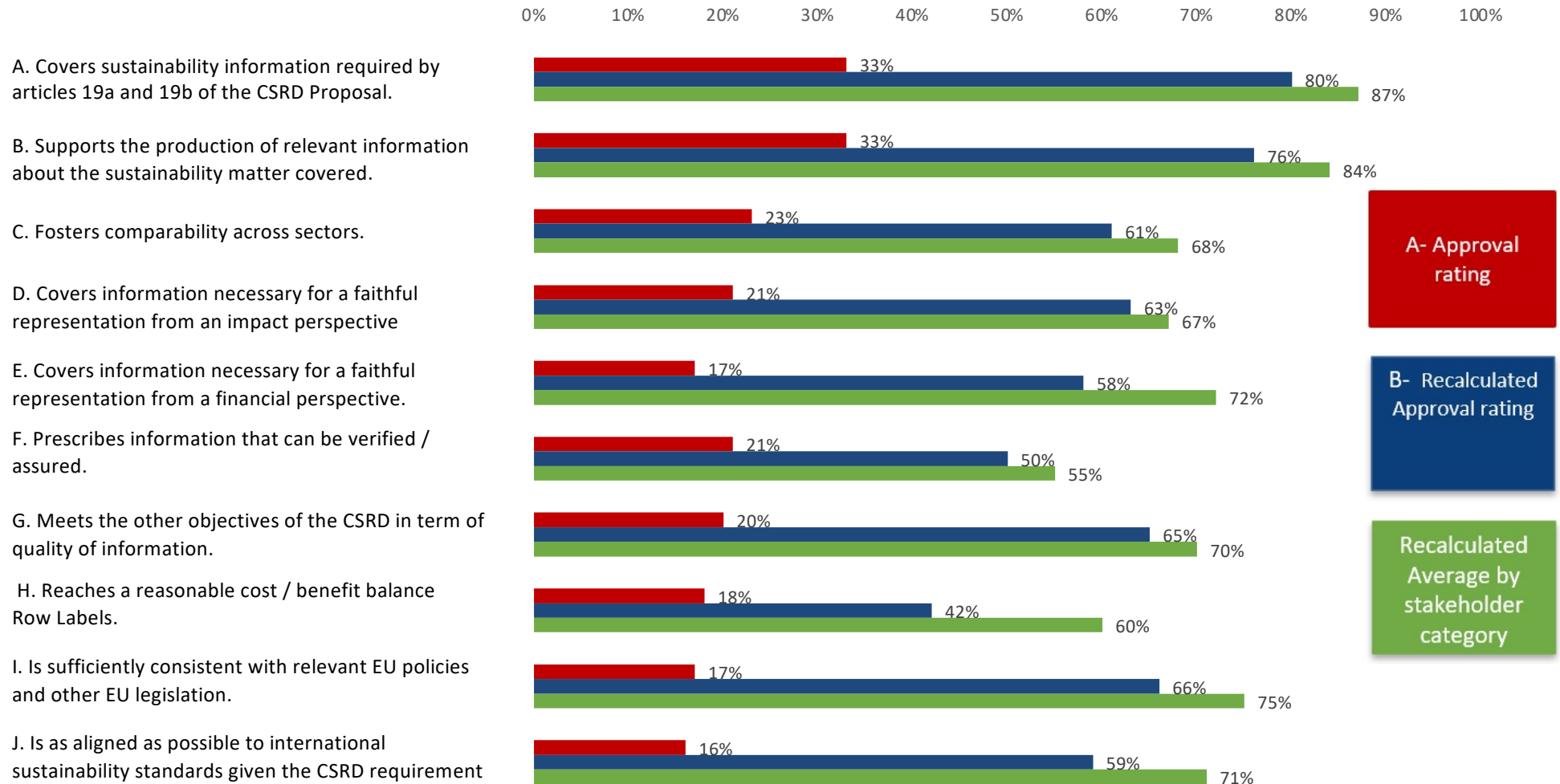
B- Recalculated Approval rating

Recalculated Average by stakeholder category

A B Recalculated

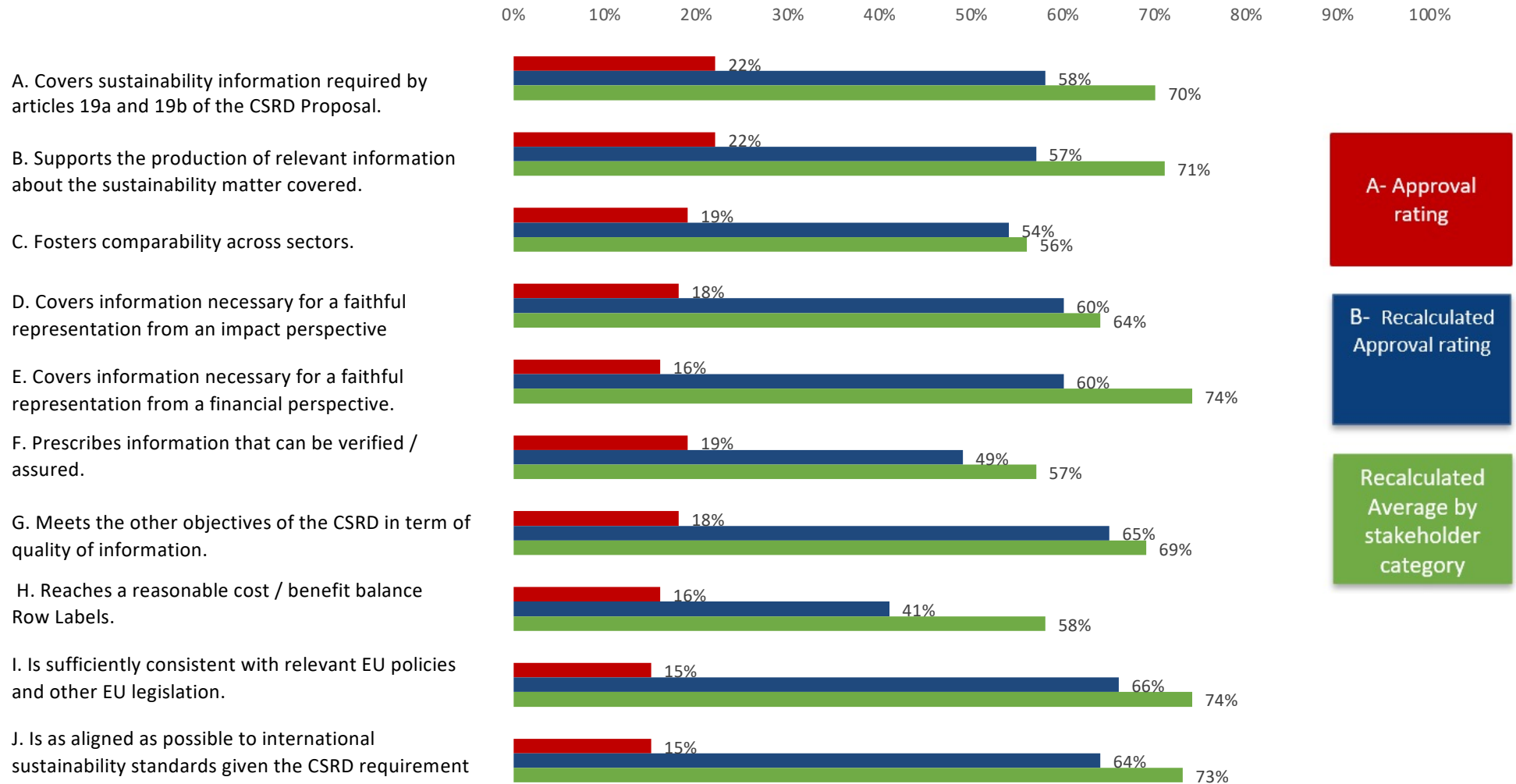
1.11 ESRS S3 – Affected communities

Q47



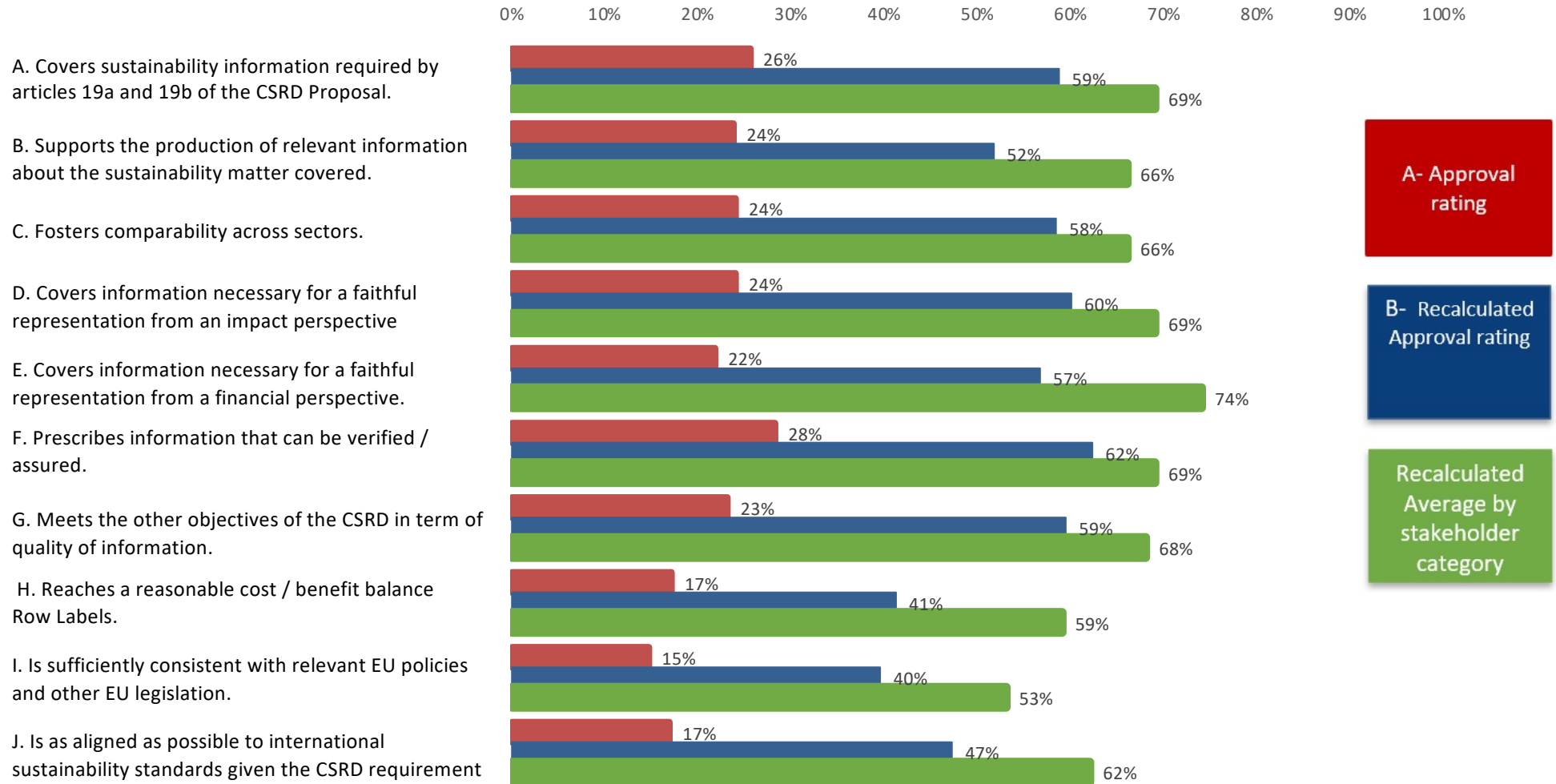
1.12 ESRS S4 – Consumers and end-users

Q48



1.13 ESRS G1 – Governance, risk management and internal controls

Q49



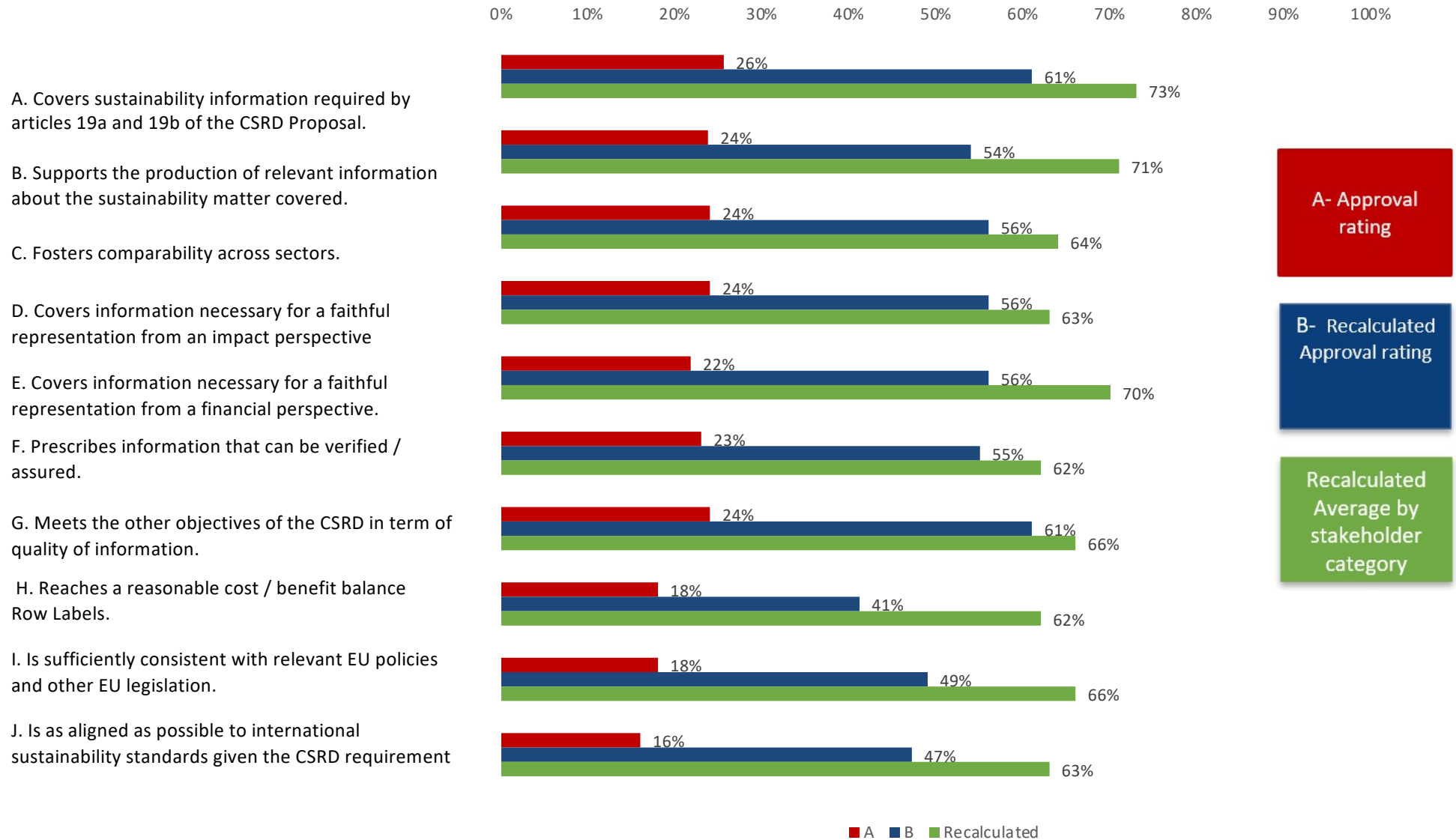
A- Approval rating

B- Recalculated Approval rating

Recalculated Average by stakeholder category

1.14 ESRS G2 – Business ethics

Q49



A- Approval rating

B- Recalculated Approval rating

Recalculated Average by stakeholder category

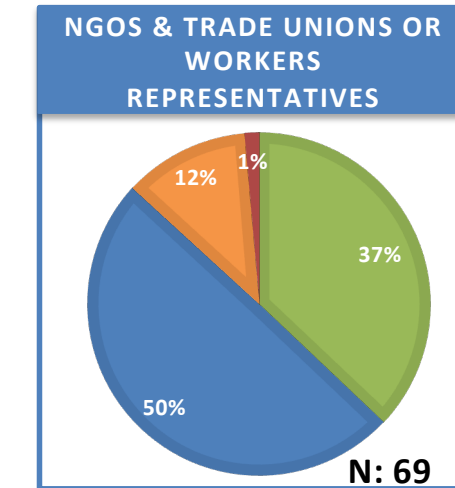
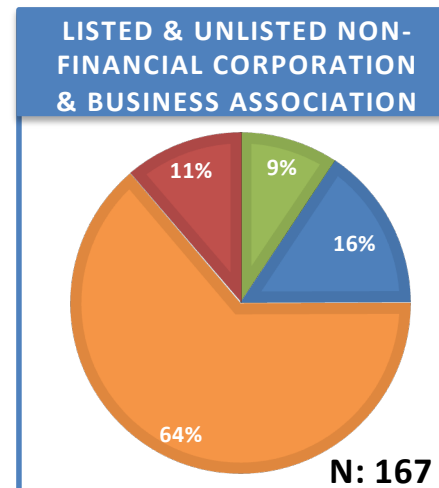
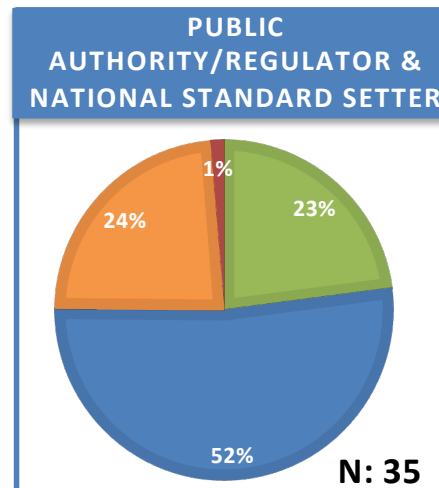
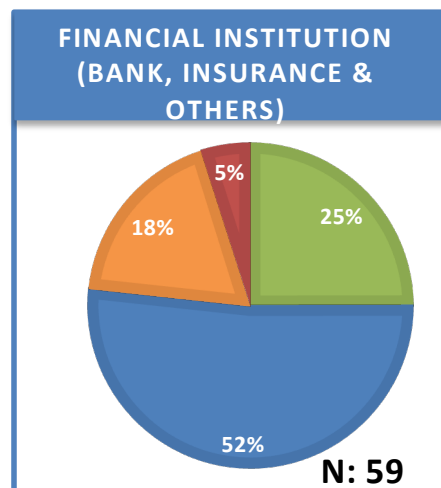
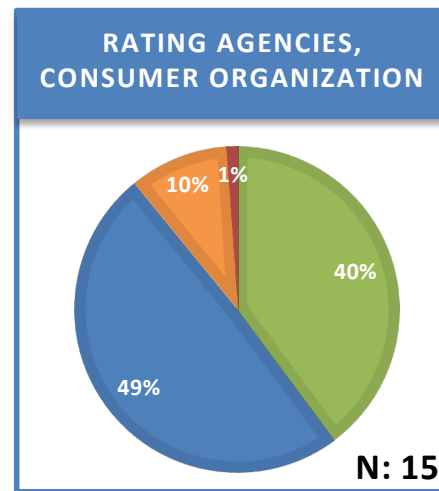
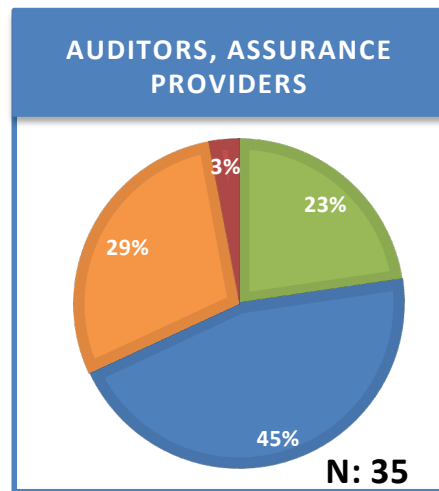
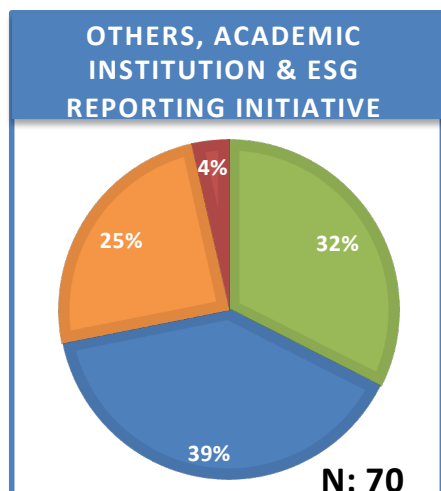
■ A ■ B ■ Recalculated



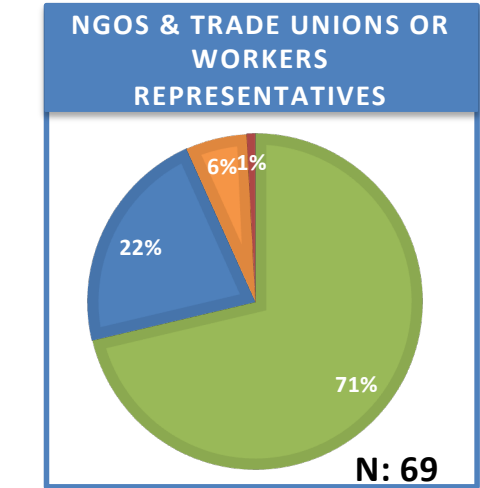
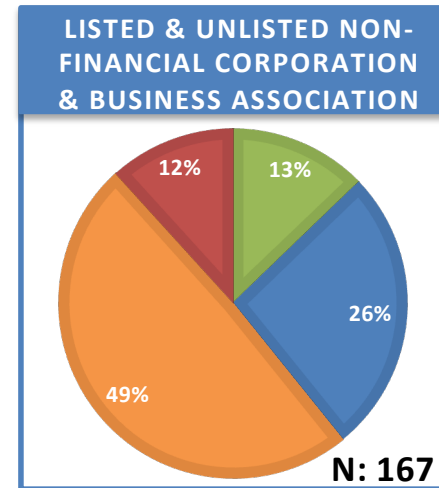
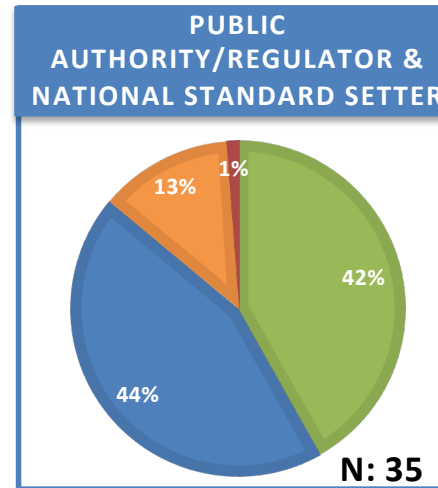
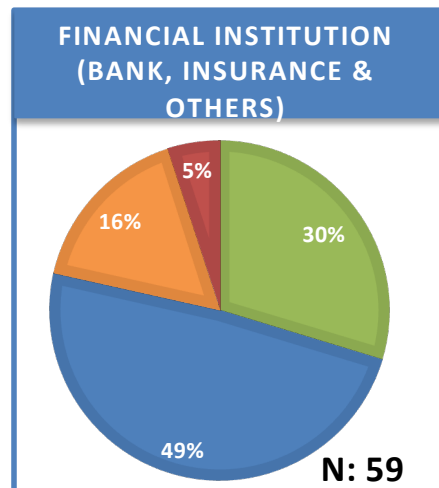
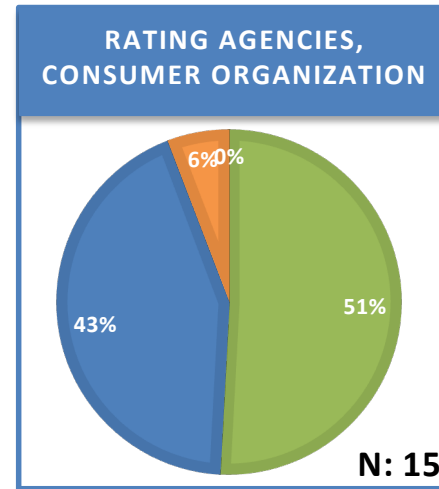
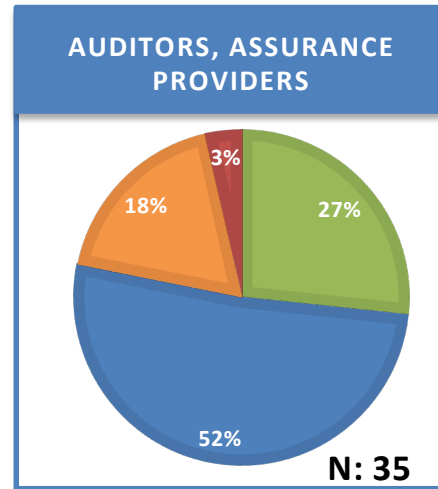
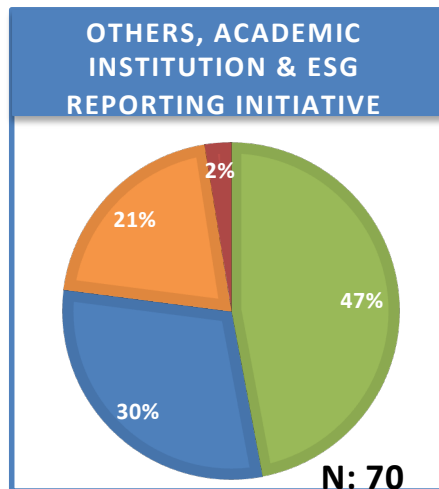
2. Feedback by stakeholder group*

* The PIE charts of this section are based on the average stakeholder category recalculated statistics

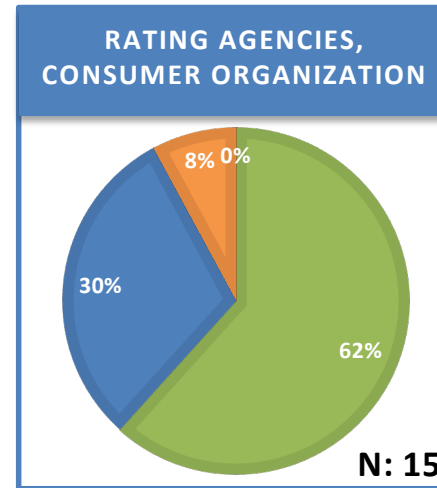
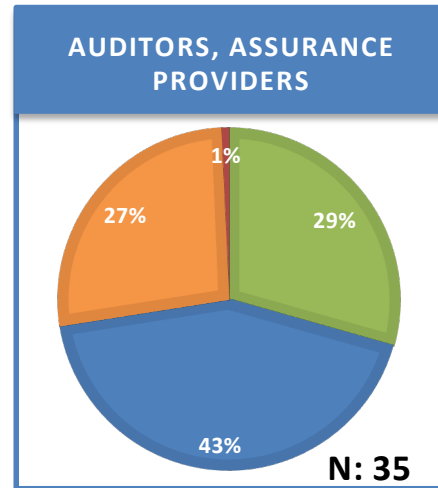
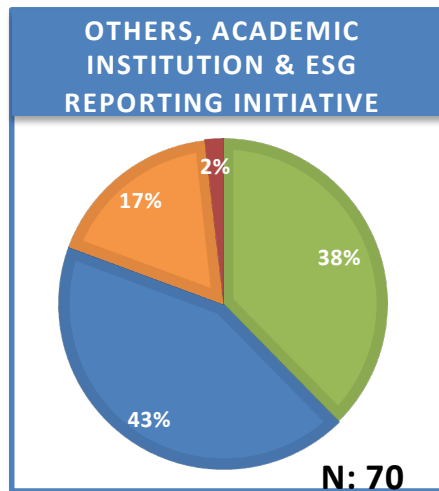
2.1 ESRS 2 – General, strategy, governance and materiality assessment



2.2 ESRS E1 – Climate change



2.3 ESRS E3 – Water and marine resources



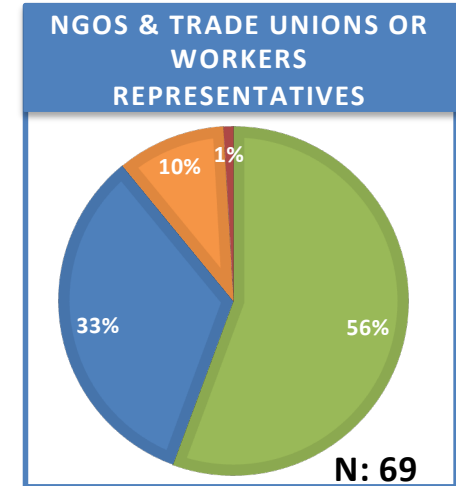
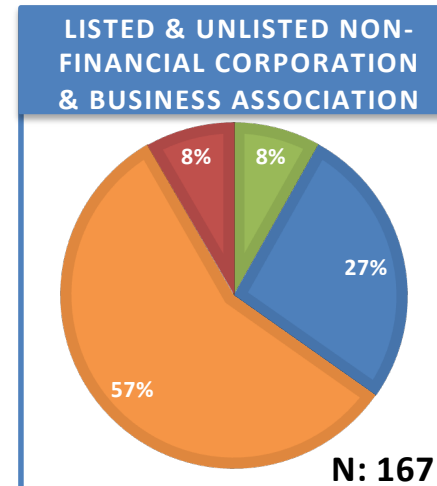
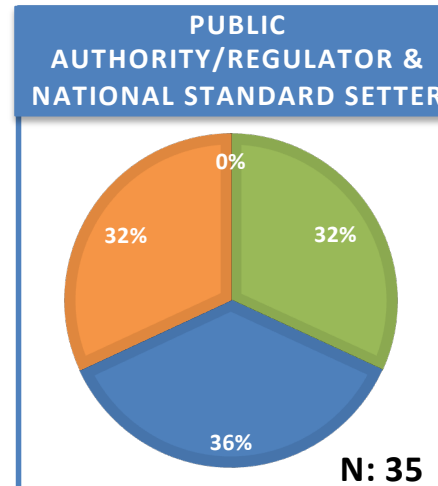
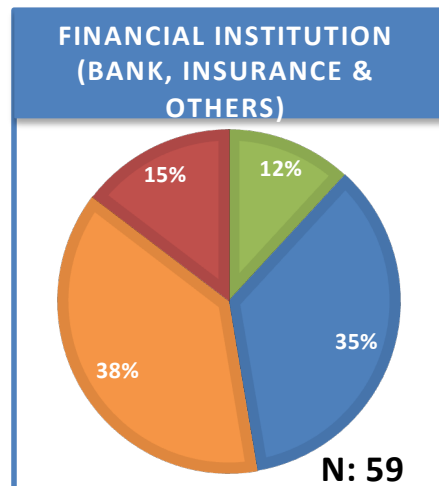
Legend

Fully approved

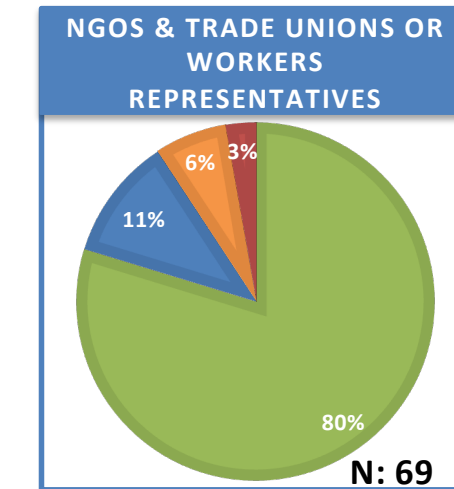
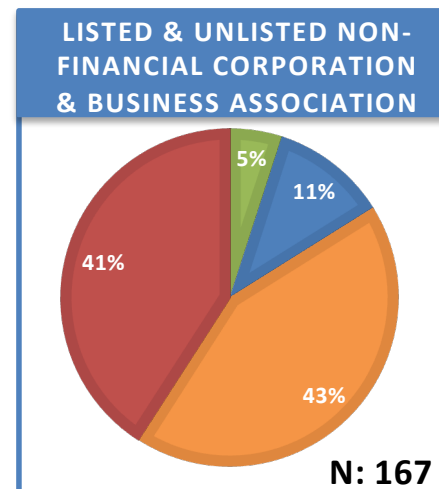
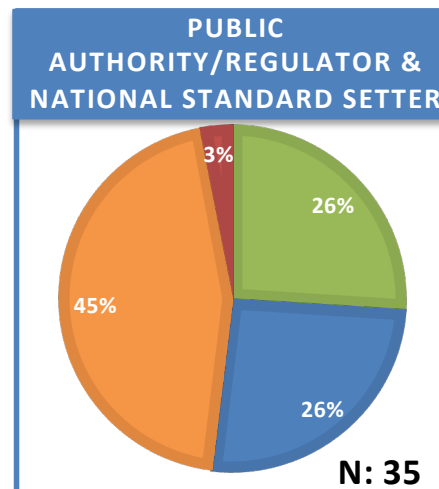
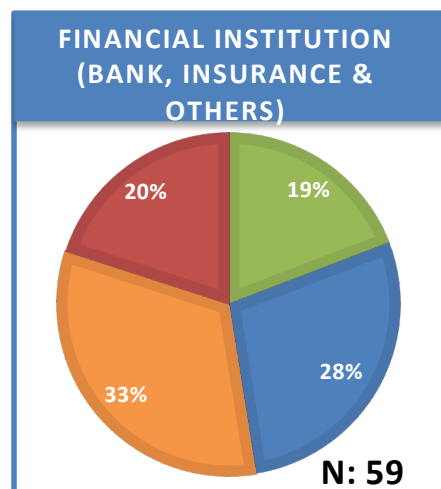
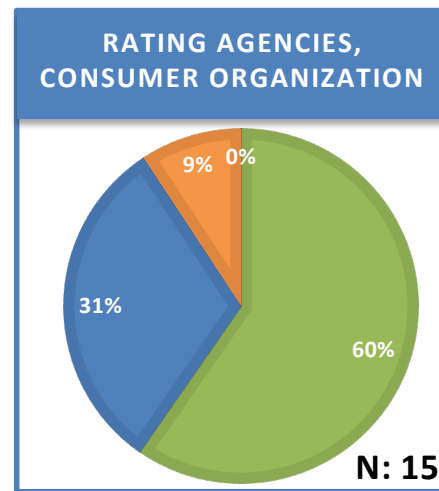
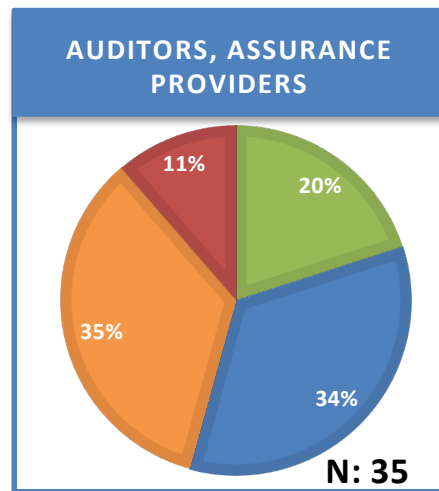
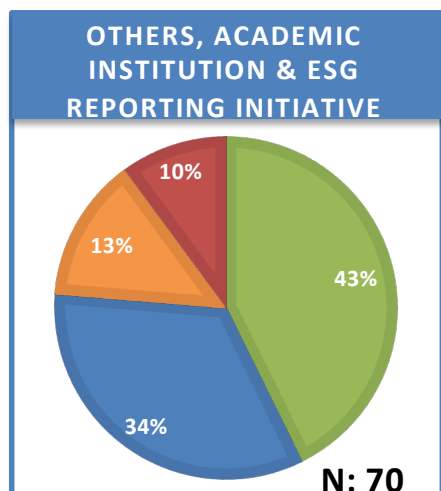
To a large extent with **some** reservations

To a limited extent with **strong** reservations

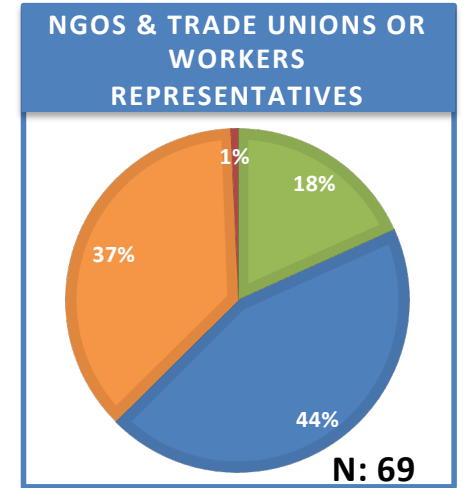
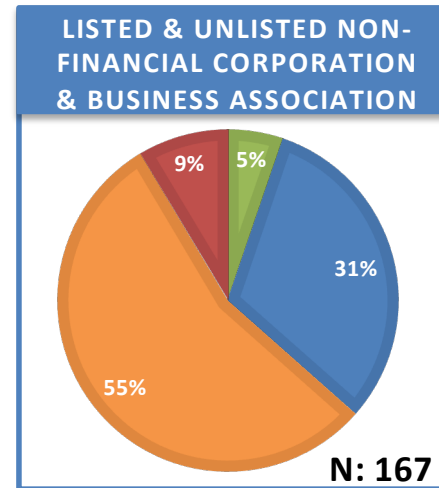
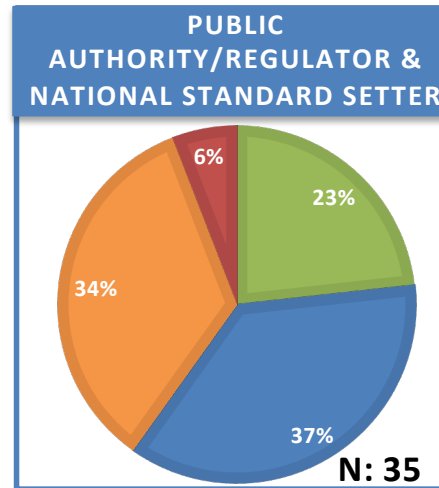
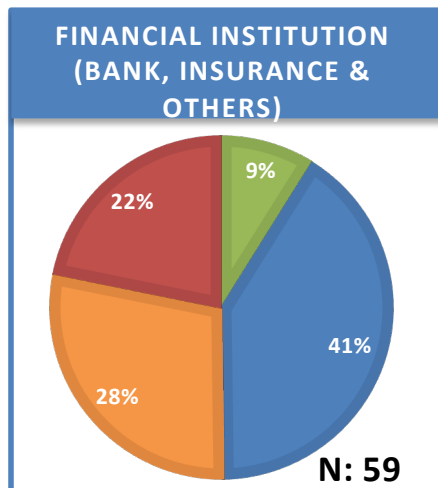
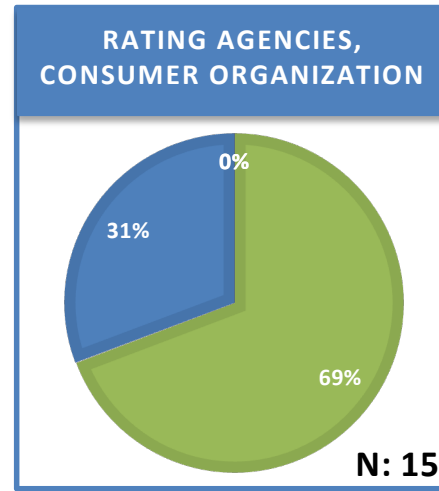
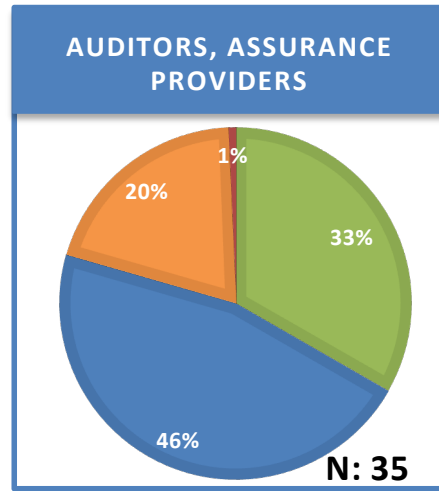
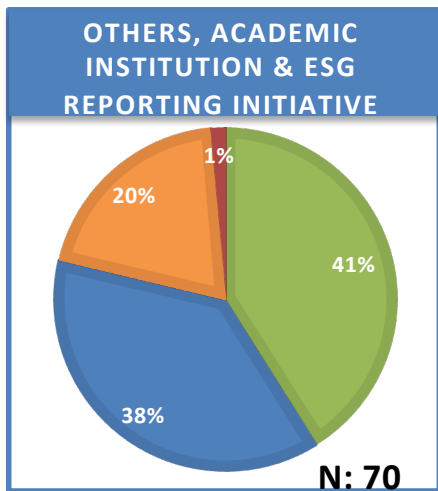
Not at all



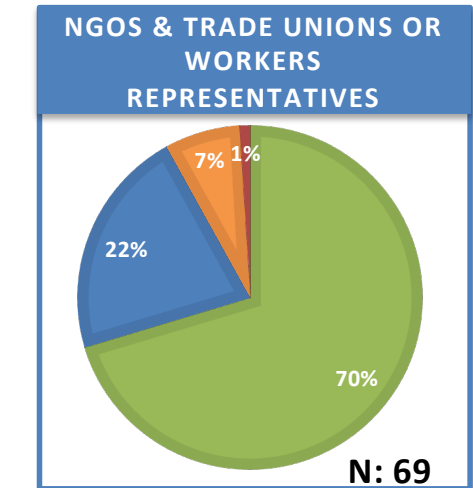
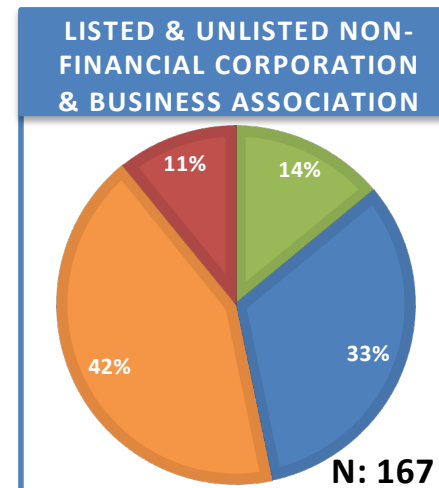
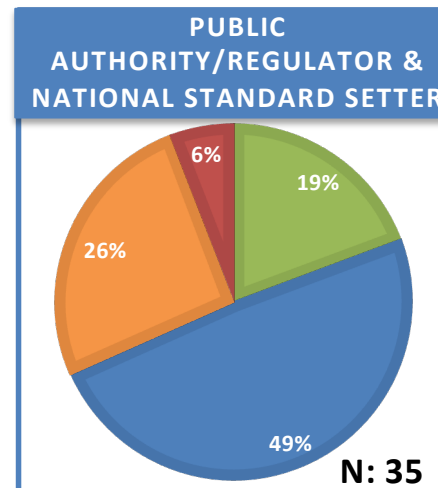
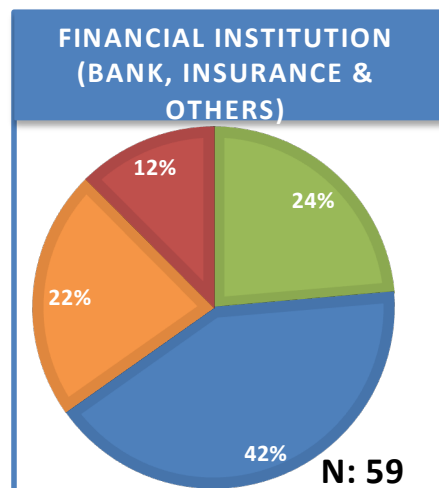
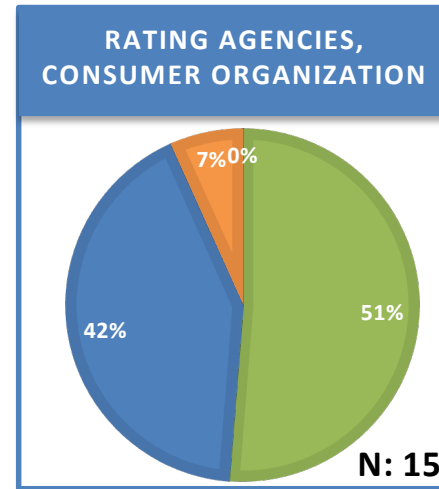
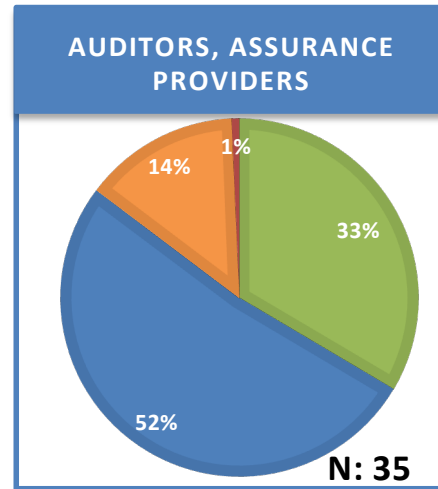
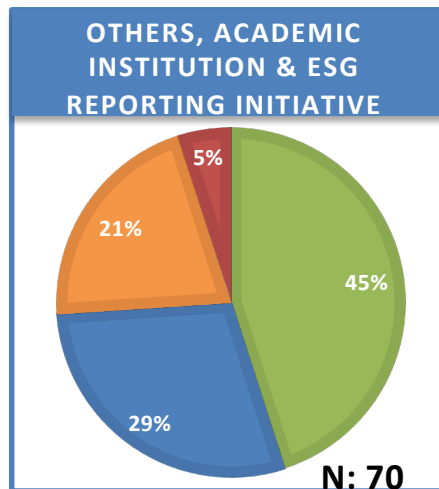
2.4 ESRS E4 – Biodiversity and ecosystems



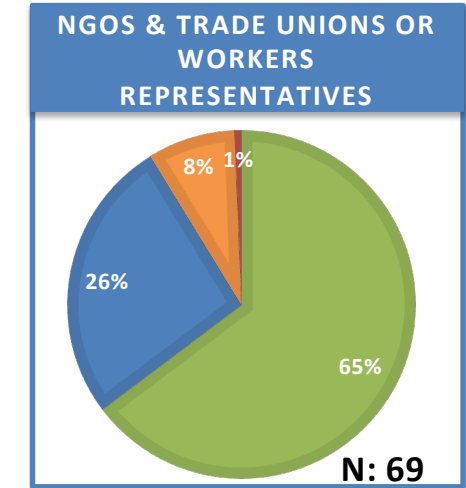
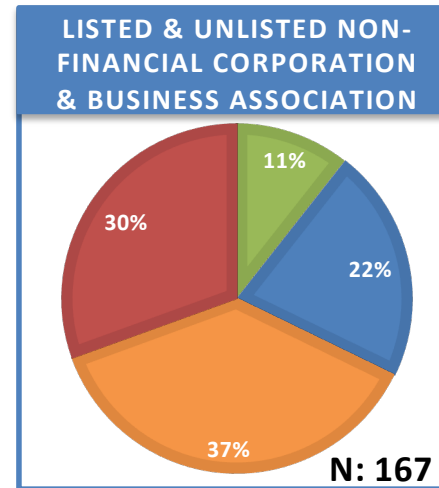
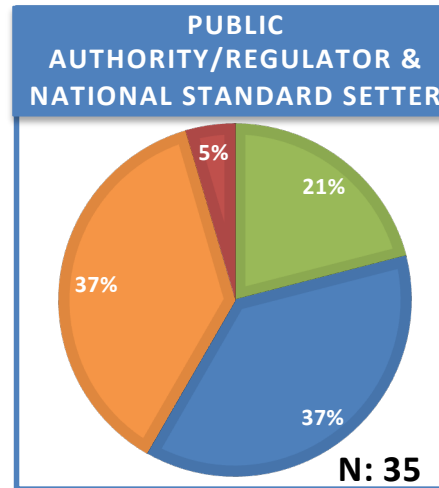
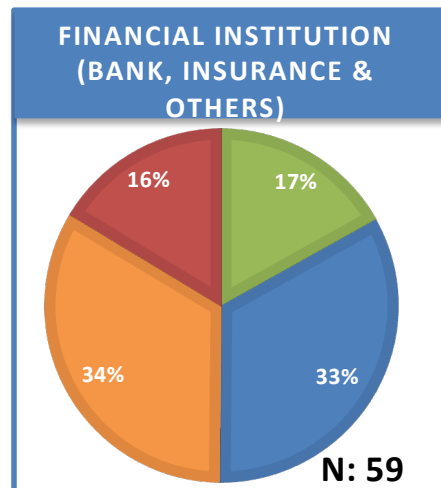
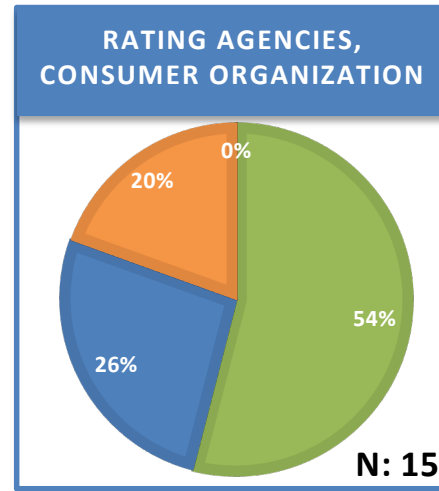
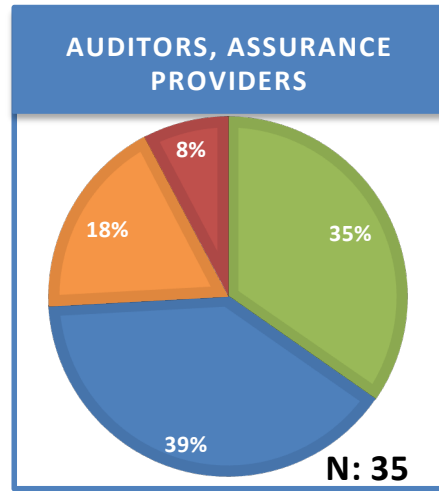
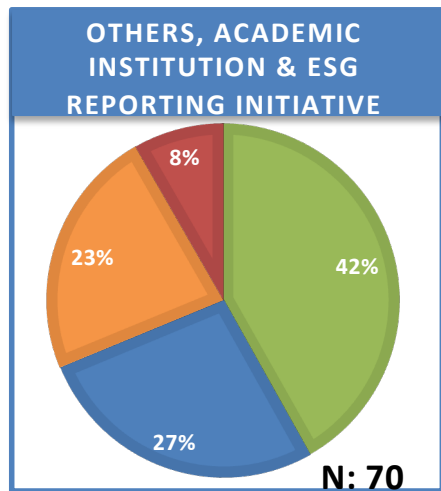
2.5 ESRS E5 – Resource use and circular economy



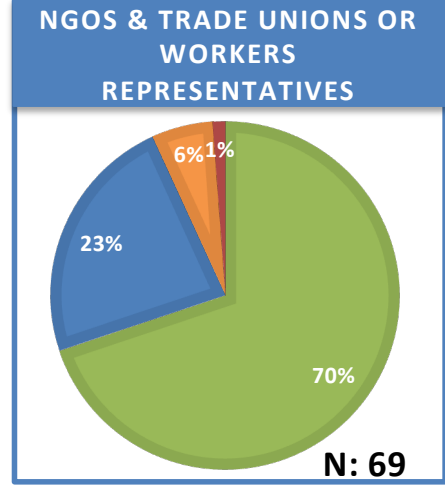
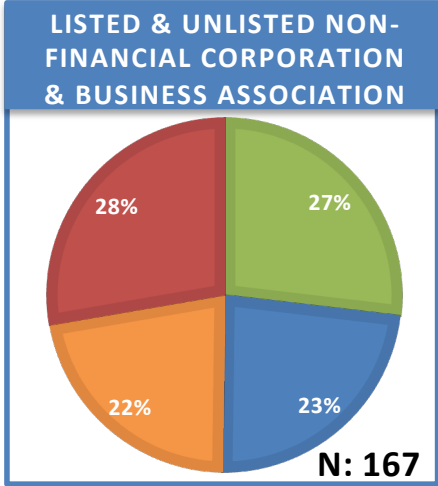
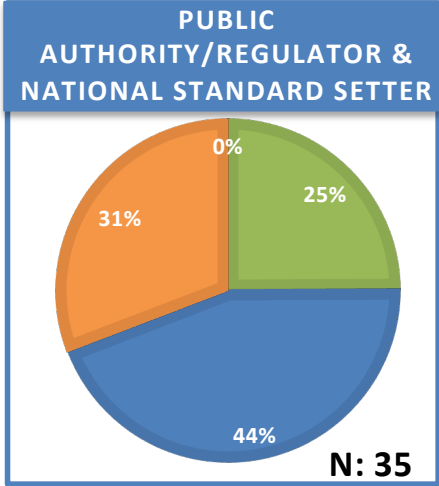
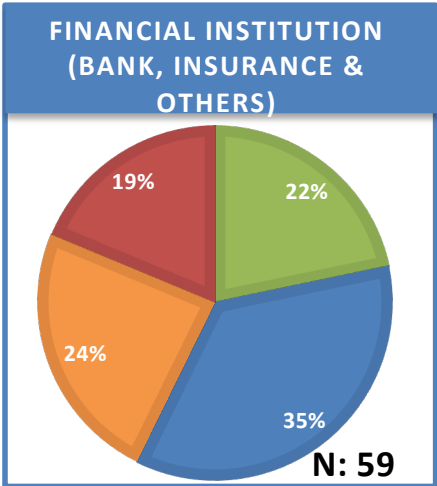
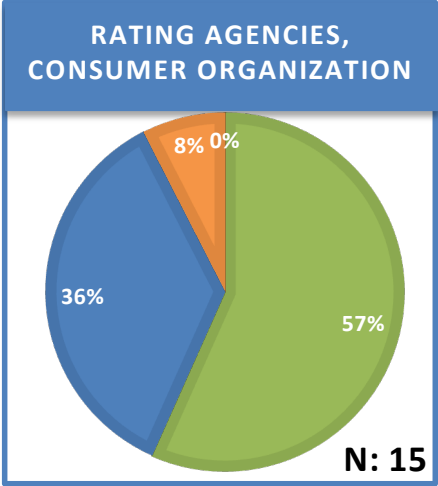
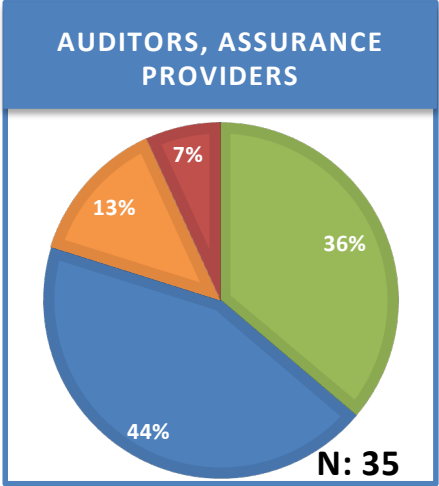
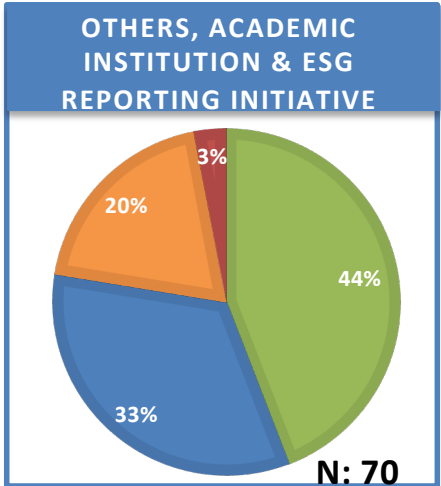
2.6 ESRS S1 – Own workforce



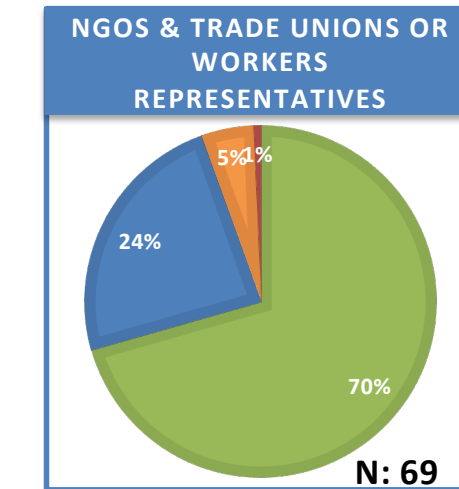
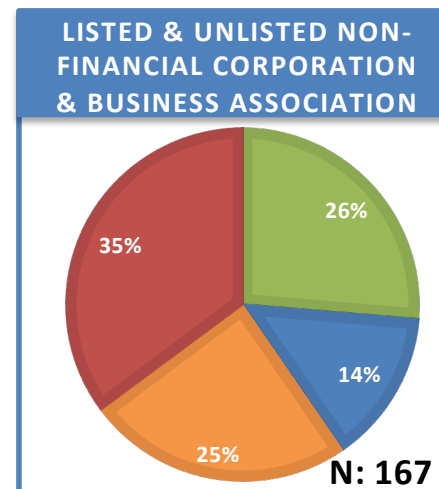
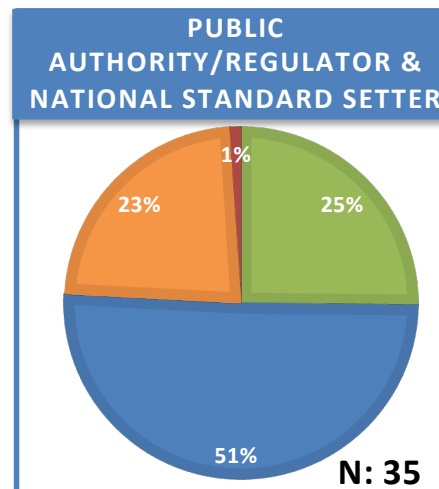
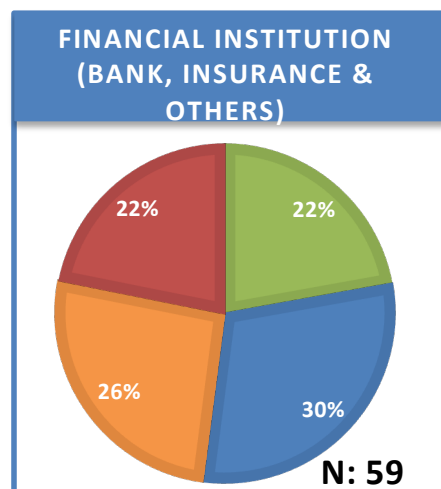
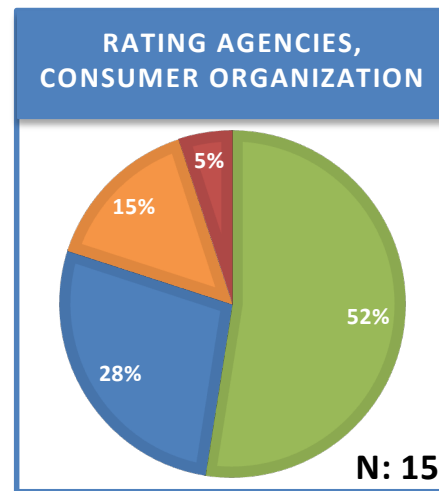
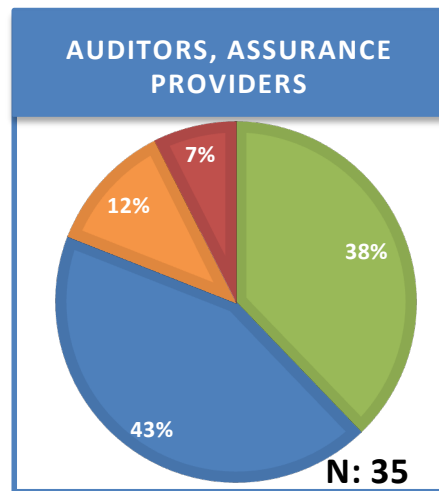
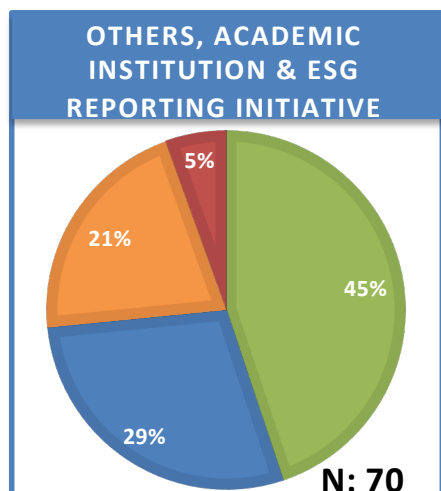
2.7 ESRS S2 – Workers in the value chain



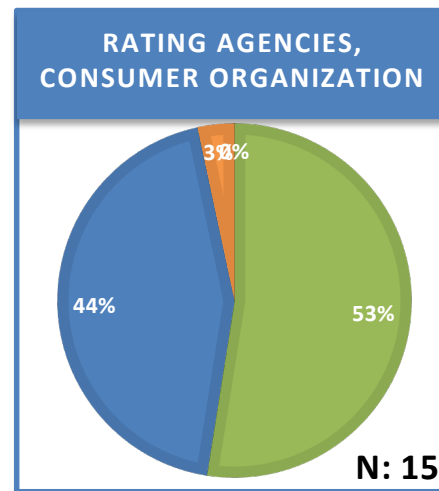
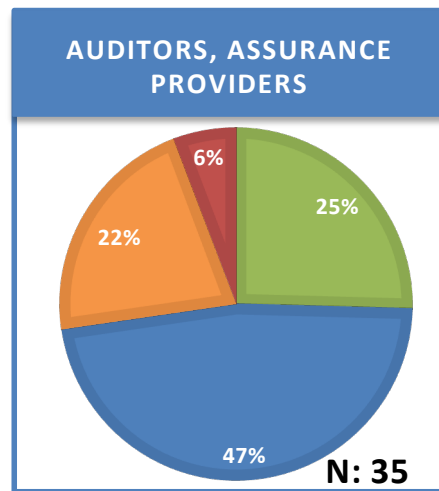
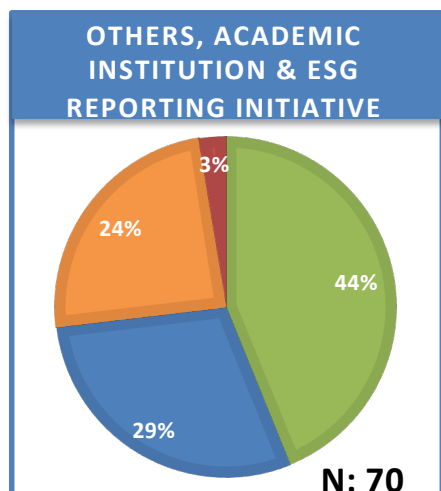
2.8 ESRS S3 – Affected communities



2.9 ESRS S4 – Consumers and end-users



2.10 ESRS G1 – Governance, risk management and internal control



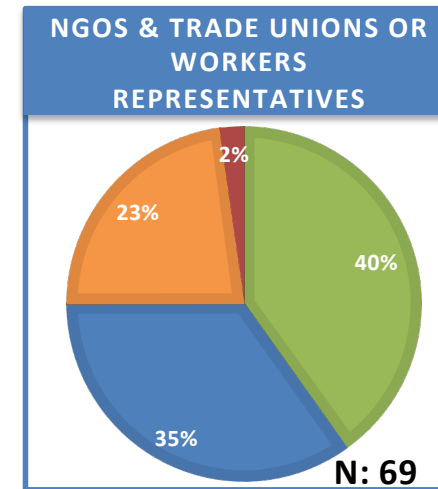
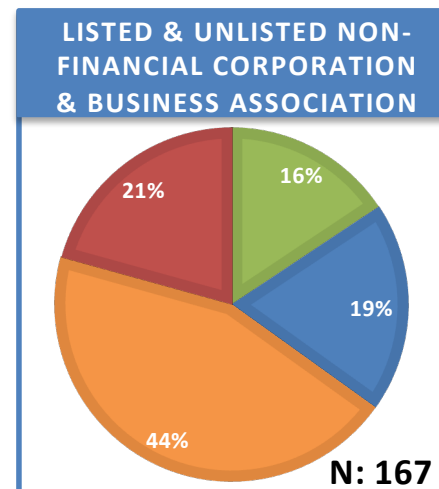
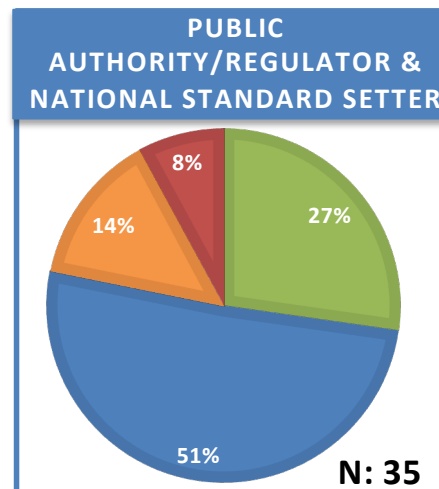
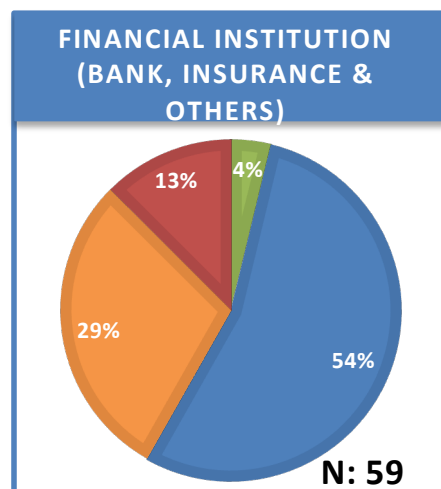
Legend

Fully approved

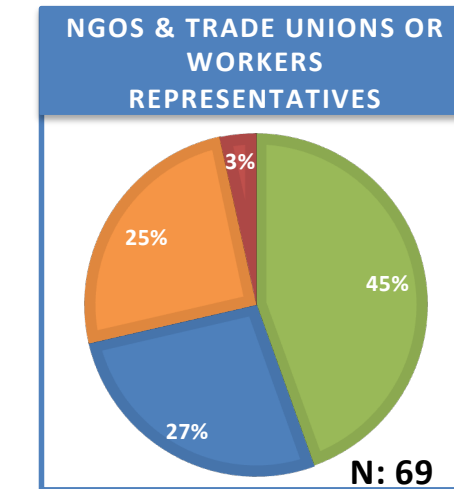
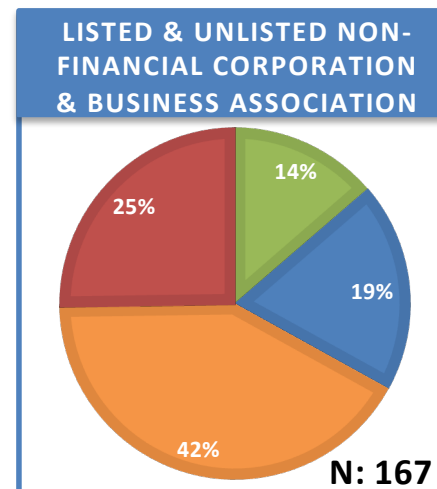
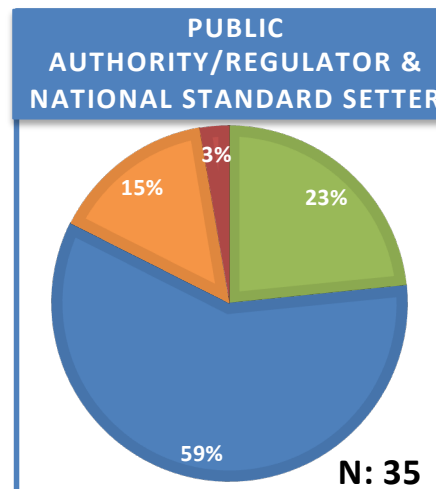
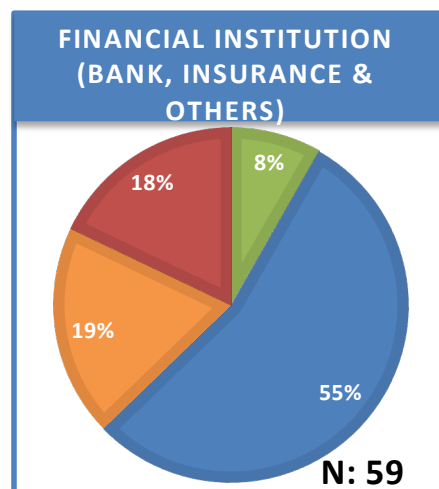
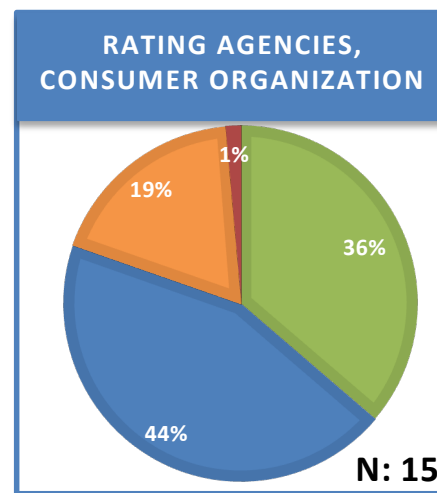
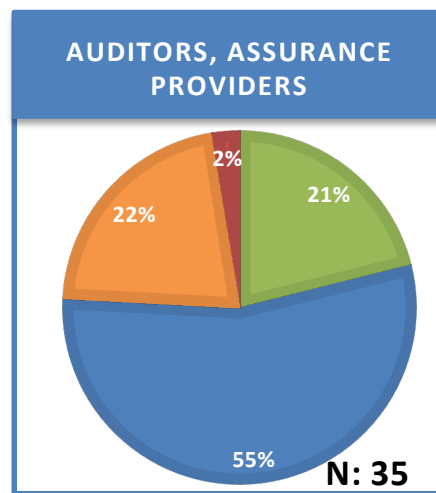
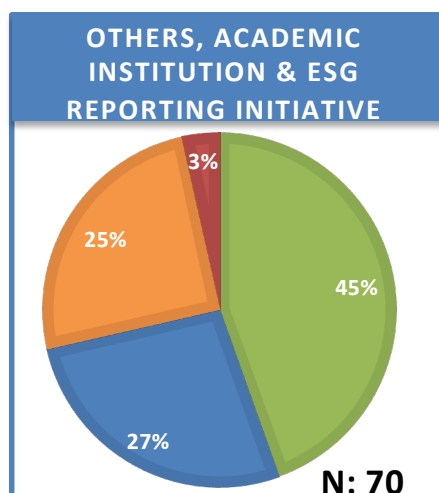
To a large extent with **some** reservations

To a limited extent with **strong** reservations

Not at all



2.11 ESRS G2 – Business conduct





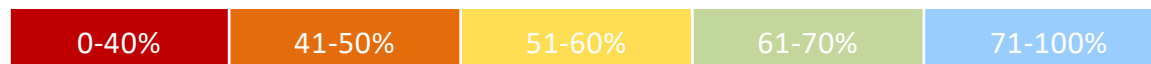
3. Responses by sub-question

3.1 ESRS 2 - General, strategy, governance and materiality assessment

Average approval rate by stakeholder category recalculated

	ESRS 2
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	80%
B. Supports the production of relevant information about the sustainability matter covered.	75%
C. Fosters comparability across sectors.	66%
D. Covers information necessary for a faithful representation from an impact perspective	63%
E. Covers information necessary for a faithful representation from a financial perspective.	68%
F. Prescribes information that can be verified / assured.	59%
G. Meets the other objectives of the CSRD in term of quality of information.	69%
H. Reaches a reasonable cost / benefit balance	52%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	70%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	57%

Legend

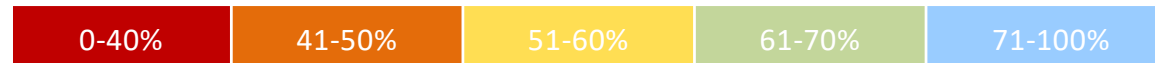


3.2 Environmental standards

Average approval rate by stakeholder category recalculated

	E1	E2	E3	E4	E5
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	84%	85%	79%	78%	80%
B. Supports the production of relevant information about the sustainability matter covered.	81%	68%	75%	64%	74%
C. Fosters comparability across sectors.	74%	52%	55%	44%	54%
D. Covers information necessary for a faithful representation from an impact perspective	82%	62%	53%	52%	61%
E. Covers information necessary for a faithful representation from a financial perspective.	76%	60%	62%	55%	58%
F. Prescribes information that can be verified / assured.	64%	52%	57%	41%	63%
G. Meets the other objectives of the CSRD in term of quality of information.	71%	54%	65%	43%	61%
H. Reaches a reasonable cost / benefit balance	62%	43%	50%	40%	51%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	72%	69%	80%	68%	63%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	72%	60%	69%	64%	54%

Legend

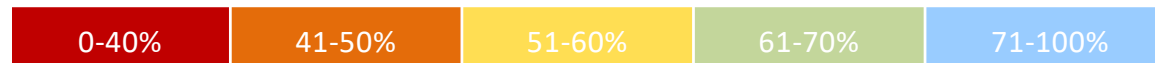


3.3 Social standards

Average approval rate by stakeholder category recalculated

	S1	S2	S3	S4
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	75%	69%	88%	69%
B. Supports the production of relevant information about the sustainability matter covered.	69%	68%	84%	71%
C. Fosters comparability across sectors.	64%	49%	68%	56%
D. Covers information necessary for a faithful representation from an impact perspective	73%	63%	67%	64%
E. Covers information necessary for a faithful representation from a financial perspective.	78%	65%	72%	74%
F. Prescribes information that can be verified / assured.	68%	44%	55%	57%
G. Meets the other objectives of the CSRD in term of quality of information.	80%	47%	70%	68%
H. Reaches a reasonable cost / benefit balance	58%	53%	60%	58%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	80%	72%	75%	74%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	67%	70%	71%	73%

Legend

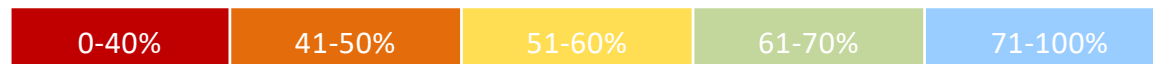


3.4 Governance standards

Average approval rate by stakeholder category recalculated

	G1	G2
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	69%	73%
B. Supports the production of relevant information about the sustainability matter covered.	66%	71%
C. Fosters comparability across sectors.	66%	64%
D. Covers information necessary for a faithful representation from an impact perspective	69%	63%
E. Covers information necessary for a faithful representation from a financial perspective.	74%	70%
F. Prescribes information that can be verified / assured.	70%	62%
G. Meets the other objectives of the CSRD in term of quality of information.	68%	66%
H. Reaches a reasonable cost / benefit balance	59%	62%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	53%	66%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	62%	63%

Legend













































4. Responses by geography*





















*The charts of this section are based on the approval rating (ie column A)





















4.1 ESRS 2




















20-40%	40-50%	50-60%	60-70%	70-100%
<p>Germany </p> <p>Sweden </p>	<p>Czechia </p> <p>The Netherlands </p>	<p>France </p> <p>EU </p> <p>Ireland </p>	<p>Estonia </p> <p>Finland </p> <p>Europe/ Global </p> <p>Poland </p> <p>Spain </p>	<p>Austria </p> <p>Croatia </p> <p>Italy </p> <p>Portugal </p> <p>Belgium </p> <p>Malta </p> <p>Romania </p> <p>Denmark </p>





















4.2 Environmental standards

		20-40%	40-50%	50-60%	60-70%	70-100%					
E1	Germany			Ireland		Estonia		Austria		Luxembourg	
	Sweden					EU		Belgium		Malta	
	-							Czechia		Poland	
								Croatia		Romania	
								Denmark		Spain	
								Finland		The Netherlands	
								France		Italy	
								Europe/Global			















		20-40%	40-50%	50-60%	60-70%	70-100%						
E2	Denmark		Czechia		The Netherlands		Belgium		Austria		Luxembourg	
	France						Estonia		Croatia		Malta	
	Germany						Finland		EU		Poland	
	Ireland (0%)						Spain		Europe/Global		Romania	
	Sweden (0%)								Italy			















20-40%		40-50%		50-60%		60-70%		70-100%				
E3	Germany		Czechia		Finland		Belgium		Austria		Luxembourg	
	Sweden			France		Estonia		Croatia		Malta		
	(Ireland 0%)					Poland		Denmark		Romania		
						The Netherlands		Europe/Global		Spain		
								Italy				
								EU				




















20-40%		40-50%		50-60%		60-70%		70-100%			
E4	Denmark			Czechia		Belgium		Austria		Luxembourg	
	Finland			Italy		Estonia		Croatia		Romania	
	France					Europe/Global		EU			
	Germany					Spain					
	Ireland (0%)										
	Poland										
	Sweden										
	The Netherlands										




















		20-40%	40-50%	50-60%	60-70%	70-100%						
E5	Germany		Denmark		Czechia		Belgium		Austria		Malta	
	(Ireland 0%)			Spain		Estonia		Croatia		Poland		
			Sweden		France		Europe/ Global		Romania			
			The Netherlands		Luxembourg		Italy		EU			
							Finland					

4.3 Social standards



















		20-40%	40-50%	50-60%	60-70%	70-100%								
S1	Czechia		The Netherlands	Finland	Estonia	Austria								
	Germany								Spain	Belgium				
	Sweden											Croatia		
	(Ireland 0%)													Denmark
			Italy											
					Romania									
							Poland							
									EU					
											France			
														



















		20-40%	40-50%	50-60%	60-70%	70-100%												
S2	Czechia		Sweden	Estonia	Belgium	Austria												
	France							Malta	Croatia									
	Germany										EU	Europe/ Global						
	Ireland													Finland	Italy			
	The Netherlands																	Denmark
			Poland															
					Poland													
																		
																		

20-40%		40-50%		50-60%		60-70%		70-100%	
S3	France 			Germany 		Finland 		Austria 	Malta 
	Sweden 			Estonia 		The Netherlands 		Belgium 	Romania 
	(Ireland 0%) 			EU 				Croatia 	Spain 
								Denmark 	Poland 
								Europe/ Global 	Italy 
								Czechia 	

20-40%		40-50%		50-60%		60-70%		70-100%	
S4	France 	Sweden 		Estonia 		-		Austria 	Malta 
	Germany 			EU 				Croatia 	Romania 
	Ireland (0%) 							Finland 	Europe/ Global 
								Belgium 	Italy 
								Czechia 	Poland 
								Denmark 	Spain 
							The Netherlands 		

4.4 Governance standards

		20-40%	40-50%	50-60%	60-70%	70-100%				
G1	Austria			Sweden		Belgium		Italy		
	Germany			The Netherlands		Czechia		Croatia		Malta
					Denmark		EU		Poland	
					Estonia		Finland		Romania	
					France		Europe/Global		Spain	
						Ireland				

		20-40%	40-50%	50-60%	60-70%	70-100%				
G2	Germany		France		Malta		Austria		Europe/Global	
			Sweden			Estonia		Belgium		Ireland
					Spain		Czechia		Italy	
					The Netherlands		Croatia		Poland	
							Denmark		Romania	
							EU			
							Finland			



5. Key themes in survey 1 – Overview

Number of DRs/Too granular

- Prioritisation / Phasing-in / When appropriate move DRs to sector specific
- Principles-based/rules-based
- Streamline

Materiality

- Rebuttable presumption/More guidance on materiality needed
- More mandatory items needed

International alignment

- ISSB / TCFD Architecture / GRI / Due diligence / Mapping table needed
- Align financial materiality with ISSB

Structure

- Move 'shall' items from AG to text
- Move due diligence content from topical to CCS
- Move content from G1 to ESRS 2
- Clarify the interaction between CCS and topical
- Move DP from ESRS 1 to ESRS 2 and IRO 2/3 in SBM

Feasibility

- Feasibility of implementing imp. materiality (value chain) and financial materiality
- Lack of data

Value chain

- Too broad/ More guidance on approximation (value chain) / Trickle down

Alignment: CSDDD alignment/ CSRD last text

Specific information/DR missing

Regret that integrated reporting is not possible

Info is sensitive (Forward-looking, commercially, legally)

Level of disaggregation (granularity by country, ESRS Sectors VS IFRS8)

Streamline ESRS 2

- Overlaps between GR, IRO and SBM
- Simplify GR

5.2 Key themes – ESRS E1

Good overall support with opportunities to clarify and simplify

Clarify no obligation to do but only to disclose “if any” (targets, removals, carbon credits, etc.)

When appropriate move DRs to sector specific (avoided emissions, financial opportunities, etc.)

Transition Plan

Cover “Just transition” somewhere in the ESRS

Quantified locked-in emissions in sector specific

Policies, targets, actions & resources

No need for providing regulations and laws relating to policies (Par 19)

Disclosure of targets and actions by decarbonization levers too granular

Disclosure of OpEx resources could remain as recommendation

Performance

Energy details to be shifted to sector specific

Scope 3 “where relevant” (CSRD) to be explained in practice

Phase-in approach for Potential financial effects

Missing

- Specific DRs/information/disaggregation by country (for social)

Additional guidance needed

Definitions to be clarified

Information in the whole value chain/ on non-employees difficult to collect

5.4 ESRS E2 – Pollution

Q 41

Reservations

- Burdensome and too granular
- Value chain concerns
- Alignment with other EU legislation
- Data availability and quality concerns
- Comparability is difficult to achieve

Improvements

- Develop sector-specific guidance and requirements
- Provide further clarification and precision

Support

- Alignment with other regulations
- Clear guidance
- Comprehensiveness and transparency

5.5 ESRS E3 – Water and marine resources

Q 42

Reservations

- Limited comparability across sectors
- Difficulties in value chain reporting
- Excessive granularity
- High or disproportionate burden for undertakings
- Relevant aspects are not covered by the DRs

Improvements

- Reassess sector-agnosticism of ESRS E3
- Clarify certain notions and concepts

Support

- Relevance of DRs
- Comprehensiveness of the standard

5.6 ESRS E4 – Biodiversity and ecosystems

Q 43

Reservations

- Biodiversity reporting & associated methodologies and international frameworks are still underdeveloped
- High or excessive burden for reporting entities
- Limited comparability across sectors & lack of standardization
- Excessive granularity & complexity
- Difficulties in value chain reporting

Improvements

- Develop sector-specific guidance and requirements
- Provide further clarification and precision

Support

- Relevance of ESRS E4
- Comprehensiveness of the standard

5.7 ESRS E5 – Resource use and circular economy

Q 44

Reservations

- High or excessive burden for reporting entities
- Difficulties in value chain reporting
- Excessive granularity
- Limited comparability across sectors
- Issues with data availability & collection

Improvements

- Align with existing or future EU or international standards & frameworks
- Better specify or amend certain DRs

Support

- Relevance of DRs
- In line with existing legislation

5.8 SRS S1 – Own workforce

Q 45

Reservations

- Excessive granularity
- Difficult to report on non-employees
- High burden for reporting entities
- Risk of disclosing sensitive information
- Own definitions of legal concepts

Improvements

- Add additional disclosure requirements
- Phase in disclosure requirements over time

Support

- Comprehensive nature of ESRS S1
- Good understanding of employee health and wellbeing

5.9 ESRS S2 – Workers in the value chain

Q 46

Reservations

- Difficult to collect information on value chain
- Excessive granularity
- High burden for reporting entities
- Not in line with CSRD
- Lots of qualitative information required

Improvements

- Ensure consistency with CSDDD
- Phase in disclosure requirements over time

Support

- Ensures proportionate disclosures
- Stakeholder-based structure of the standard

5.10 ESRS S3 – Affected communities

Q 47

Reservations

- Excessive granularity
- Vague definition of the term affected communities
- High burden for reporting entities
- Lack of comparability of required information
- No information on opportunities is required, the standard focuses only on risks

Improvements

- Add quantitative indicators
- Merge S3 and S4 to avoid duplication

Support

- Principle-based standard
- Stakeholder-based structure of social standards

Q48

Reservations

- High or disproportionate burden for reporting entities
- Risk of double reporting- duplication
- Excessive granularity
- Unclear definitions of end users & consumers
- Lack of comparability of data

Improvements

- Clarify reporting requirements & definitions
- Align with other EU or international standards

Support

- Good approach to disclosure
- Importance of S4 disclosures
- Topic is adequately covered

5.12 ESRS G1 – Governance, risk management and internal control

Q 49

Reservations

- High or disproportionate burden for reporting entities
- Excessive granularity
- Inconsistencies with other existing reporting requirements
- Requirements go beyond CSRD requirements
- Standards are too prescriptive & lack scalability

Improvements

- Merge governance-related disclosures into ESRS 2
- Foresee different reporting requirements for listed and unlisted companies

Support

- Agreement with the foreseen DRs
- In line with CSDR requirements

5.13 ESRS G2 – Business conduct

Q 50

Reservations

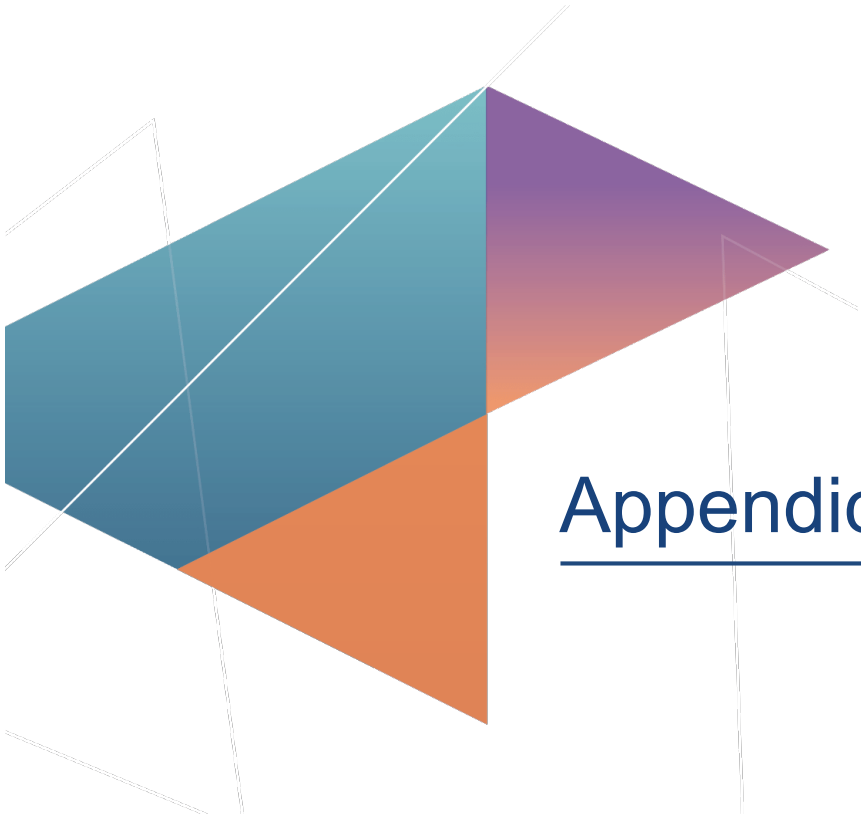
- Excessive granularity
- High or disproportionate burden for reporting entities
- Inconsistencies with existing EU or international level reporting requirements
- Relevant DRs are missing
- Certain DRs are irrelevant

Improvements

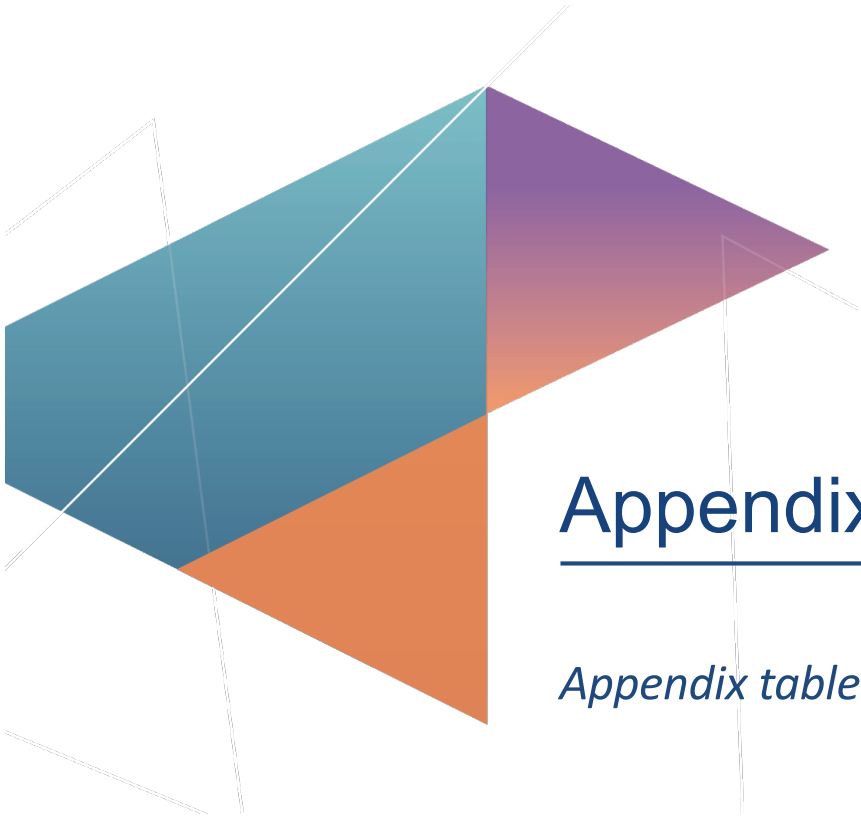
- Clarify certain notions and concepts
- Better align with relevant EU and international legislation and frameworks

Support

- DRs under G2 are relevant
- Support to G2
- In line with CSRD



Appendices



Appendix 1 - Key results

Appendix table with the questions and results of section 1

	Questions
1	in your opinion, to what extent do the structure and articulation of cross-cutting and topical standards adequately support the coverage of CSRD topics and reporting areas?
2	in your opinion, to what extent is the TCFD framework of reporting areas (governance, strategy, risk management and metrics/targets) compatible with the structure of the ESRS?
3	in your opinion, to what extent does the approach taken to structure the reporting areas promote interoperability between the ESRS and the IFRS Sustainability Exposure Drafts?
4	in your opinion, have these European legislation and initiatives been considered properly?
6	in your opinion, to what extent does the proposed coverage of set 1 adequately address CSRD sustainability topics?
7	in your opinion, to what extent does the proposed coverage of set 1 (see Appendix I) adequately address SFDR reporting obligations?
8	do you agree with the proposed three options?
10	in your opinion, to what extent do you believe that connectivity between the sustainability reporting and other parts of the management report has been appropriately addressed?
11	in your opinion, to what extent does the incorporation of information in the Sustainability section by reference to other parts of the management report support cohesiveness throughout corporate reporting?
12	in your opinion, to what extent do the requirements and provisions on how to include monetary amounts and other financial statement-related quantitative data into sustainability reporting support connectivity with the financial statements?
13	to what extent do you think that the principle of relevance of sustainability information is adequately defined and prescribed?
14	to what extent do you think that the principle of faithful representation of sustainability information is adequately defined and prescribed?

Questions

- 15 to what extent do you think that the principle of comparability of sustainability information is adequately defined and prescribed?
- 16 to what extent do you think that the principle of verifiability of sustainability information is adequately defined and prescribed?
- 17 to what extent do you think that the principle of understandability of sustainability information is adequately defined and prescribed?
- 18 in your opinion, to what extent does the definition of double materiality (as per ESRS 1 paragraph 46) foster the identification of sustainability information that would meet the needs of all stakeholders?
- 19 to what extent do you think that the proposed implementation of double materiality (as per ESRS 2-IRO 1, paragraph 74b(iii) and AG 61) is practically feasible?
- 20 in your opinion, to what extent is the definition of impact materiality (as per ESRS 1 paragraph 49) aligned with that of international standards?
- 21 to what extent do you think that the determination and implementation of impact materiality (as proposed by ESRS 1 paragraph 51) is practically feasible?
- 22 in your opinion, to what extent is the definition of financial materiality (as per ESRS 1 paragraph 53) aligned with that of international standards?
- 23 to what extent do you think that the determination and implementation of financial materiality (as proposed by ESRS 1 paragraphs 54 to 56) is practically feasible?
- 24 to what extent do you think that the (materiality) rebuttable presumption and its proposed implementation will support relevant, accurate and efficient documentation of the results of the materiality assessment?
- 28 in your opinion, to what extent would approximation of information on the value chain that cannot (practically)
- 30 in your opinion, to what extent will the choice of disaggregation level by the undertaking as per ESRS 1 paragraphs 72 to 77 contribute to the reporting of understandable

	Questions
31	do you think it is relevant to define short-, medium- and long-term horizon for sustainability reporting purposes?
32	if yes, do you agree with the proposed time horizons?
34	in your opinion, to what extent will DP 1-1 contribute to the reporting of understandable, relevant, verifiable, comparable and faithfully represented information on sustainability related policies?
35	in your opinion, to what extent will DP 1-2 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related targets and their monitoring?
36	in your opinion, to what extent will DP 1-3 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related action plans and allocated resources?
37	is anything important missing in the aspects covered by the bases for preparation?
38	in your opinion, to what extent can ESRS 1 – General principles foster alignment with international sustainability reporting standards (in particular IFRS Sustainability Reporting S1 Exposure draft)?
39	Please, rate to what extent do you think ESRS 2 – General, strategy, governance and materiality assessment: B. Supports the production of relevant information about the sustainability matter covered
40	Please, rate to what extent do you think ESRS E1 – Climate change: B. Supports the production of relevant information about the sustainability matter covered
41	Please, rate to what extent do you think ESRS E2 - Pollution: B. Supports the production of relevant information about the sustainability matter covered
42	Please, rate to what extent do you think ESRS E3 – Water and marine resources: B. Supports the production of relevant information about the sustainability matter covered

	Questions
43	Please, rate to what extent do you think ESRS E4 – Biodiversity and ecosystems: B. Supports the production of relevant information about the sustainability matter covered
44	Please, rate to what extent do you think ESRS E5 – Resource use and circular economy: B. Supports the production of relevant information about the sustainability matter covered
45	Please, rate to what extent do you think ESRS S1 – Own workforce: B. Supports the production of relevant information about the sustainability matter covered
46	Please, rate to what extent do you think ESRS S2 – Workers in the value chain: B. Supports the production of relevant information about the sustainability matter covered
47	Please, rate to what extent do you think ESRS S3 – Affected communities: B. Supports the production of relevant information about the sustainability matter covered
48	Please, rate to what extent do you think ESRS S4 – Consumers and end-users: B. Supports the production of relevant information about the sustainability matter covered
49	Please, rate to what extent do you think ESRS G1 – Governance, risk management and internal control: B. Supports the production of relevant information about the sustainability matter covered
50	Please, rate to what extent do you think ESRS G2 – Business conduct: B. Supports the production of relevant information about the sustainability matter covered

Question 39: Please, rate to what extent do you think ESRS 2 – General, strategy, governance and materiality assessment	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	37%	68%	47%	80%
B. Supports the production of relevant information about the sustainability matter covered.	37%	63%	47%	75%
C. Fosters comparability across sectors.	28%	53%	39%	66%
D. Covers information necessary for a faithful representation from an impact perspective	33%	57%	39%	66%
E. Covers information necessary for a faithful representation from a financial perspective.	25%	57%	39%	63%
F. Prescribes information that can be verified / assured.	24%	45%	35%	59%
G. Meets the other objectives of the CSRD in term of quality of information.	32%	57%	42%	69%
H. Reaches a reasonable cost / benefit balance Row Labels.	19%	35%	29%	52%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	28%	60%	37%	70%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	20%	41%	32%	57%
Total average	28%	54%	37%	66%

Appendix 1 - ESRS E1

Question 40: Please, rate to what extent do you think ESRS E1 – Climate change	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	42%	80%	48%	84%
B. Supports the production of relevant information about the sustainability matter covered.	40%	69%	49%	81%
C. Fosters comparability across sectors.	34%	61%	46%	74%
D. Covers information necessary for a faithful representation from an impact perspective	40%	80%	43%	82%
E. Covers information necessary for a faithful representation from a financial perspective.	32%	60%	45%	76%
F. Prescribes information that can be verified / assured.	29%	54%	37%	64%
G. Meets the other objectives of the CSRD in term of quality of information.	32%	64%	42%	71%
H. Reaches a reasonable cost / benefit balance Row Labels.	23%	43%	32%	62%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	28%	62%	36%	72%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	30%	57%	39%	72%
Total average	33%	63%	42%	74%

Question 41: Please, rate to what extent do you think ESRS E2 – Pollution	% Approval rating A	% Recalculated B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	30%	77%	33%	85%
B. Supports the production of relevant information about the sustainability matter covered.	22%	47%	29%	68%
C. Fosters comparability across sectors.	16%	36%	23%	52%
D. Covers information necessary for a faithful representation from an impact perspective	19%	51%	21%	62%
E. Covers information necessary for a faithful representation from a financial perspective.	15%	36%	24%	60%
F. Prescribes information that can be verified / assured.	17%	39%	22%	52%
G. Meets the other objectives of the CSRD in term of quality of information.	20%	47%	22%	54%
H. Reaches a reasonable cost / benefit balance Row Labels.	11%	26%	16%	43%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	17%	57%	20%	69%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	12%	50%	17%	61%
Total average	18%	47%	23%	61%

Appendix 1- ESRS E3

Question 42: Please, rate to what extent do you think ESRS E3 – Water and marine resources	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	30%	72%	33%	80%
B. Supports the production of relevant information about the sustainability matter covered.	27%	62%	33%	75%
C. Fosters comparability across sectors.	18%	42%	26%	55%
D. Covers information necessary for a faithful representation from an impact perspective	18%	42%	19%	53%
E. Covers information necessary for a faithful representation from a financial perspective.	16%	39%	25%	62%
F. Prescribes information that can be verified / assured.	21%	50%	24%	57%
G. Meets the other objectives of the CSRD in term of quality of information.	22%	57%	24%	65%
H. Reaches a reasonable cost / benefit balance Row Labels.	12%	30%	18%	50%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	19%	73%	22%	80%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	15%	58%	21%	69%
Total average	20%	53%	25%	65%

Question 43: Please, rate to what extent do you think ESRS E4 – Biodiversity and ecosystems	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	29%	67%	34%	78%
B. Supports the production of relevant information about the sustainability matter covered.	22%	47%	29%	64%
C. Fosters comparability across sectors.	15%	33%	21%	44%
D. Covers information necessary for a faithful representation from an impact perspective	19%	43%	20%	52%
E. Covers information necessary for a faithful representation from a financial perspective.	16%	36%	23%	55%
F. Prescribes information that can be verified / assured.	15%	33%	19%	41%
G. Meets the other objectives of the CSRD in term of quality of information.	15%	35%	19%	43%
H. Reaches a reasonable cost / benefit balance Row Labels.	11%	25%	16%	50%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	16%	55%	20%	68%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	13%	46%	19%	64%
Total average	17%	42%	22%	56%

Question 44: Please, rate to what extent do you think ESRS E5 – Resource use and circular economy	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	31%	72%	33%	80%
B. Supports the production of relevant information about the sustainability matter covered.	27%	58%	32%	74%
C. Fosters comparability across sectors.	20%	45%	25%	54%
D. Covers information necessary for a faithful representation from an impact perspective	23%	52%	22%	61%
E. Covers information necessary for a faithful representation from a financial perspective.	17%	40%	24%	58%
F. Prescribes information that can be verified / assured.	24%	54%	28%	64%
G. Meets the other objectives of the CSRD in term of quality of information.	23%	56%	25%	61%
H. Reaches a reasonable cost / benefit balance Row Labels.	14%	33%	18%	51%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	15%	58%	18%	63%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	12%	46%	17%	54%
Total average	21%	51%	24%	62%

Appendix 1 - ESRS S1

Question 45: Please, rate to what extent do you think ESRS S1 – Own Workforce	% Approval rating A	% Recalculated B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	30%	62%	37%	74%
B. Supports the production of relevant information about the sustainability matter covered.	28%	55%	36%	69%
C. Fosters comparability across sectors.	24%	47%	35%	64%
D. Covers information necessary for a faithful representation from an impact perspective	27%	65%	32%	73%
E. Covers information necessary for a faithful representation from a financial perspective.	24%	69%	33%	78%
F. Prescribes information that can be verified / assured.	26%	52%	36%	68%
G. Meets the other objectives of the CSRD in term of quality of information.	27%	76%	36%	80%
H. Reaches a reasonable cost / benefit balance Row Labels.	17%	36%	28%	57%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	21%	66%	29%	80%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	15%	53%	26%	67%
Total average	24%	58%	33%	71%

Appendix 1 - ESRS S2

Question 46: Please, rate to what extent do you think ESRS S2 – Workers in the value chain	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	24%	54%	33%	69%
B. Supports the production of relevant information about the sustainability matter covered.	24%	50%	34%	66%
C. Fosters comparability across sectors.	18%	38%	26%	49%
D. Covers information necessary for a faithful representation from an impact perspective	21%	55%	26%	63%
E. Covers information necessary for a faithful representation from a financial perspective.	17%	54%	26%	65%
F. Prescribes information that can be verified / assured.	17%	36%	24%	44%
G. Meets the other objectives of the CSRD in term of quality of information.	22%	57%	30%	57%
H. Reaches a reasonable cost / benefit balance Row Labels.	15%	32%	25%	53%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	18%	55%	26%	72%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	17%	54%	27%	70%
Total average	19%	49%	28%	61%

Question 47: Please, rate to what extent do you think ESRS S3 – Affected communities	% Approval rating A	% Recalculated B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	33%	80%	39%	87%
B. Supports the production of relevant information about the sustainability matter covered.	33%	76%	40%	84%
C. Fosters comparability across sectors.	23%	61%	32%	68%
D. Covers information necessary for a faithful representation from an impact perspective	21%	63%	26%	67%
E. Covers information necessary for a faithful representation from a financial perspective.	17%	58%	26%	72%
F. Prescribes information that can be verified / assured.	21%	50%	28%	56%
G. Meets the other objectives of the CSRD in term of quality of information.	20%	65%	27%	70%
H. Reaches a reasonable cost / benefit balance	18%	42%	27%	60%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	17%	66%	26%	75%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	59%	59%	25%	71%
Total average	26%	62%	30%	71%

Appendix 1 – ESRS S4

Question 48: Please, rate to what extent do you think ESRS S4 – Consumers and end-users	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD Proposal.	22%	58%	31%	70%
B. Supports the production of relevant information about the sustainability matter covered.	22%	57%	32%	71%
C. Fosters comparability across sectors.	19%	54%	22%	56%
D. Covers information necessary for a faithful representation from an impact perspective	18%	60%	22%	64%
E. Covers information necessary for a faithful representation from a financial perspective.	16%	60%	25%	75%
F. Prescribes information that can be verified / assured.	19%	49%	27%	57%
G. Meets the other objectives of the CSRD in term of quality of information.	18%	65%	25%	68%
H. Reaches a reasonable cost / benefit balance Row Labels.	16%	41%	26%	58%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	15%	66%	24%	74%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	15%	64%	23%	73%
Total average	18%	57%	26%	67%

Question 49: Please, rate to what extent do you think ESRS G1 – Governance, risk management and internal control:	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal.	26%	59%	32%	69%
B. Supports the production of relevant information about the sustainability matter covered.	24%	52%	33%	66%
C. Fosters comparability across sectors.	24%	60%	35%	66%
D. Covers information necessary for a faithful representation from an impact perspective	24%	60%	30%	69%
E. Covers information necessary for a faithful representation from a financial perspective.	22%	57%	33%	73%
F. Prescribes information that can be verified / assured.	28%	63%	37%	70%
G. Meets the other objectives of the CSRD in term of quality of information.	23%	60%	34%	67%
H. Reaches a reasonable cost / benefit balance	17%	42%	27%	58%
Row Labels.				
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	15%	40%	23%	53%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	17%	47%	27%	62%
Total average	22%	54%	31%	65%

Question 50: Please, rate to what extent do you think ESRS G2 – Business conduct:	% Approval rating A	% Recalculated. B	Average by stakeholder category Approval rating	Average by stakeholder category Recalculated
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal.	26%	60%	35%	73%
B. Supports the production of relevant information about the sustainability matter covered.	24%	54%	37%	71%
C. Fosters comparability across sectors.	25%	56%	34%	64%
D. Covers information necessary for a faithful representation from an impact perspective	24%	56%	34%	64%
E. Covers information necessary for a faithful representation from a financial perspective.	22%	57%	31%	70%
F. Prescribes information that can be verified / assured.	23%	55%	32%	62%
G. Meets the other objectives of the CSRD in term of quality of information.	24%	61%	34%	66%
H. Reaches a reasonable cost / benefit balance Row Labels.	18%	41%	28%	62%
I. Is sufficiently consistent with relevant EU policies and other EU legislation.	18%	49%	27%	66%
J. Is as aligned as possible to international sustainability standards given the CSRD requirement	16%	47%	27%	63%
Total average	22%	54%	32%	66%



Appendix 2 - Feedback by stakeholder group

Appendix table with the questions and results of section 1

Appendix 2

ESRS 2 – General, strategy, governance and materiality assessment	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	33%	51%	16%	0%
ESG reporting initiative	36%	27%	29%	8%
Other	11%	39%	44%	6%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	23%	45%	29%	3%
Business association	6%	22%	61%	11%
Consumer organization	43%	47%	10%	0%
Rating agency and analysts	36%	52%	10%	2%
Financial institution (Bank)	18%	40%	33%	10%
Financial institution (Insurance)	10%	75%	14%	1%
Financial institution (Other financial Market Participant)	47%	41%	9%	4%
National Standard Setter	16%	53%	28%	3%
Public authority/regulator/supervisor	29%	51%	19%	0%
Non-financial corporation with securities listed on EU regulated markets	8%	27%	52%	13%
Non-financial corporation with securities listed outside EU regulated markets	20%	5%	67%	8%
Unlisted non-financial corporations	3%	8%	75%	13%
Trade unions or other workers representatives	53%	45%	1%	0%
Non-governmental organisation	21%	54%	22%	3%

ESRS E1 – Climate change	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	50%	41%	6%	3%
ESG reporting initiative	72%	10%	18%	0%
Other	16%	29%	48%	7%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	27%	51%	18%	3%
Business association	13%	41%	38%	8%
Consumer organization	68%	27%	5%	0%
Rating agency and analysts	33%	60%	7%	0%
Financial institution (Bank)	25%	32%	32%	11%
Financial institution (Insurance)	24%	61%	15%	0%
Financial institution (Other financial Market Participant)	40%	54%	3%	4%
National Standard Setter	35%	41%	22%	2%
Public authority/regulator/supervisor	49%	47%	4%	0%
Non-financial corporation with securities listed on EU regulated markets	9%	39%	39%	13%
Non-financial corporation with securities listed outside EU regulated markets	20%	15%	55%	10%
Unlisted non-financial corporations	10%	11%	64%	16%
Trade unions or other workers representatives	80%	20%	0%	0%
Non-governmental organisation	63%	24%	12%	1%

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ESRS E2 - Pollution	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	41%	55%	2%	2%
ESG reporting initiative	72%	10%	18%	0%
Other	18%	24%	51%	7%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	21%	53%	24%	2%
Business association	5%	22%	62%	11%
Consumer organization	100%	0%	0%	0%
Rating agency and analysts	20%	74%	7%	0%
Financial institution (Bank)	5%	33%	40%	22%
Financial institution (Insurance)	6%	12%	60%	22%
Financial institution (Other financial Market Participant)	11%	21%	44%	23%
National Standard Setter	21%	31%	48%	0%
Public authority/regulator/supervisor	44%	40%	16%	0%
Non-financial corporation with securities listed on EU regulated markets	8%	20%	50%	22%
Non-financial corporation with securities listed outside EU regulated markets	0%	50%	44%	6%
Unlisted non-financial corporations	11%	16%	59%	15%
Trade unions or other workers representatives	63%	26%	11%	0%
Non-governmental organisation	57%	27%	13%	3%

ESRS E3 – Water and marine resources	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	26%	70%	5%	0%
ESG reporting initiative	57%	25%	18%	0%
Other	18%	38%	38%	7%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	29%	43%	27%	1%
Business association	6%	36%	51%	6%
Consumer organization	100%	0%	0%	0%
Rating agency and analysts	23%	61%	16%	0%
Financial institution (Bank)	8%	33%	39%	19%
Financial institution (Insurance)	12%	35%	42%	12%
Financial institution (Other financial Market Participant)	15%	39%	33%	13%
National Standard Setter	34%	38%	28%	0%
Public authority/regulator/supervisor	30%	35%	36%	0%
Non-financial corporation with securities listed on EU regulated markets	6%	32%	47%	14%
Non-financial corporation with securities listed outside EU regulated markets	9%	26%	59%	6%
Unlisted non-financial corporations	11%	12%	70%	7%
Trade unions or other workers representatives	63%	30%	8%	0%
Non-governmental organisation	49%	37%	13%	2%

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ESRS E4 – Biodiversity and ecosystems	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	18%	59%	23%	0%
ESG reporting initiative	80%	2%	18%	0%
Other	23%	33%	3%	40%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	20%	34%	34%	11%
Business association	2%	17%	62%	19%
Consumer organization	100%	0%	0%	0%
Rating agency and analysts	19%	62%	19%	0%
Financial institution (Bank)	18%	27%	35%	19%
Financial institution (Insurance)	20%	29%	30%	21%
Financial institution (Other financial Market Participant)	19%	29%	33%	20%
National Standard Setter	23%	14%	57%	6%
Public authority/regulator/supervisor	29%	38%	33%	0%
Non-financial corporation with securities listed on EU regulated markets	5%	12%	55%	28%
Non-financial corporation with securities listed outside EU regulated markets	0%	11%	33%	56%
Unlisted non-financial corporations	12%	4%	24%	60%
Trade unions or other workers representatives	84%	8%	8%	0%
Non-governmental organisation	75%	15%	5%	5%

ESRS E5 – Resource use and circular economy	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	19%	72%	9%	0%
ESG reporting initiative	78%	0%	23%	0%
Other	17%	39%	38%	5%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	33%	46%	20%	1%
Business association	8%	37%	50%	5%
Consumer organization	100%	0%	0%	0%
Rating agency and analysts	39%	62%	0%	0%
Financial institution (Bank)	4%	32%	43%	21%
Financial institution (Insurance)	7%	51%	25%	17%
Financial institution (Other financial Market Participant)	16%	39%	18%	27%
National Standard Setter	16%	44%	38%	2%
Public authority/regulator/supervisor	31%	29%	30%	10%
Non-financial corporation with securities listed on EU regulated markets	7%	34%	43%	15%
Non-financial corporation with securities listed outside EU regulated markets	0%	39%	56%	6%
Unlisted non-financial corporations	6%	15%	71%	8%
Trade unions or other workers representatives	15%	44%	41%	0%
Non-governmental organisation	22%	44%	33%	1%

Appendix 2

ESRS S1 – Own workforce	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	44%	38%	18%	0%
ESG reporting initiative	71%	0%	29%	0%
Other	18%	38%	34%	10%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	34%	52%	14%	1%
Business association	8%	26%	57%	9%
Consumer organization	85%	10%	5%	0%
Rating agency and analysts	18%	74%	8%	0%
Financial institution (Bank)	17%	45%	27%	11%
Financial institution (Insurance)	14%	34%	31%	21%
Financial institution (Other financial Market Participant)	40%	46%	9%	5%
National Standard Setter	13%	56%	31%	0%
Public authority/regulator/supervisor	26%	42%	21%	12%
Non-financial corporation with securities listed on EU regulated markets	8%	31%	40%	21%
Non-financial corporation with securities listed outside EU regulated markets	17%	60%	20%	3%
Unlisted non-financial corporations	24%	14%	53%	10%
Trade unions or other workers representatives	77%	22%	1%	0%
Non-governmental organisation	64%	22%	13%	2%
ESRS S2 – Workers in the value chain	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	37%	34%	29%	0%
ESG reporting initiative	72%	0%	28%	0%
Other	12%	33%	30%	25%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	35%	39%	18%	8%
Business association	8%	13%	33%	46%
Consumer organization	85%	15%	0%	0%
Rating agency and analysts	23%	38%	39%	0%
Financial institution (Bank)	14%	35%	36%	16%
Financial institution (Insurance)	10%	27%	43%	20%
Financial institution (Other financial Market Participant)	27%	38%	22%	13%
National Standard Setter	18%	31%	48%	3%
Public authority/regulator/supervisor	24%	44%	26%	7%
Non-financial corporation with securities listed on EU regulated markets	5%	15%	31%	49%
Non-financial corporation with securities listed outside EU regulated markets	17%	42%	33%	8%
Unlisted non-financial corporations	13%	16%	52%	19%
Trade unions or other workers representatives	73%	21%	5%	0%
Non-governmental organisation	56%	32%	11%	1%



Appendix 2

ESRS S3 – Affected communities	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	40%	35%	26%	0%
ESG reporting initiative	58%	14%	28%	0%
Other	31%	46%	14%	9%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	36%	44%	13%	7%
Business association	15%	16%	23%	47%
Consumer organization	95%	5%	0%	0%
Rating agency and analysts	18%	67%	15%	0%
Financial institution (Bank)	11%	36%	37%	16%
Financial institution (Insurance)	19%	30%	26%	25%
Financial institution (Other financial Market Participant)	35%	41%	9%	15%
National Standard Setter	18%	50%	32%	0%
Public authority/regulator/supervisor	32%	39%	30%	0%
Non-financial corporation with securities listed on EU regulated markets	6%	18%	26%	50%
Non-financial corporation with securities listed outside EU regulated markets	60%	25%	15%	0%
Unlisted non-financial corporations	31%	30%	25%	14%
Trade unions or other workers representatives	76%	20%	4%	0%
Non-governmental organisation	64%	26%	8%	2%

ESRS S4 – Consumers and end-users	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	28%	30%	28%	14%
ESG reporting initiative	78%	0%	23%	0%
Other	24%	49%	19%	8%
EU Citizen	50%	35%	15%	0%
Audit firm, assurance provider and/or accounting firm	38%	43%	12%	7%
Business association	17%	13%	16%	55%
Consumer organization	75%	25%	0%	0%
Rating agency and analysts	30%	30%	30%	10%
Financial institution (Bank)	9%	25%	43%	23%
Financial institution (Insurance)	12%	35%	28%	24%
Financial institution (Other financial Market Participant)	45%	30%	7%	18%
National Standard Setter	24%	57%	17%	2%
Public authority/regulator/supervisor	26%	44%	30%	0%
Non-financial corporation with securities listed on EU regulated markets	12%	12%	23%	54%
Non-financial corporation with securities listed outside EU regulated markets	50%	15%	25%	10%
Unlisted non-financial corporations	27%	17%	34%	22%
Trade unions or other workers representatives	78%	20%	1%	0%
Non-governmental organisation	63%	28%	8%	1%



Appendix 2

ESRS G1 – Governance, risk management and internal control	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	30%	43%	27%	0%
ESG reporting initiative	78%	0%	23%	0%
Other	18%	34%	38%	10%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	25%	47%	22%	6%
Business association	19%	26%	37%	19%
Consumer organization	50%	43%	7%	0%
Rating agency and analysts	55%	45%	0%	0%
Financial institution (Bank)	5%	35%	46%	14%
Financial institution (Insurance)	6%	71%	12%	11%
Financial institution (Other financial Market Participant)	0%	58%	30%	12%
National Standard Setter	21%	61%	11%	7%
Public authority/regulator/supervisor	34%	41%	17%	9%
Non-financial corporation with securities listed on EU regulated markets	12%	32%	28%	29%
Non-financial corporation with securities listed outside EU regulated markets	25%	10%	50%	15%
Unlisted non-financial corporations	7%	9%	63%	21%
Trade unions or other workers representatives	47%	25%	28%	0%
Non-governmental organisation	33%	45%	18%	4%

ESRS G2 – Business conduct	% of Fully Approved	% approval to large extent with some reservation	% approval to large extent with strong reservation	% Not at all
Academic / research institution	42%	41%	17%	0%
ESG reporting initiative	78%	0%	23%	0%
Other	9%	27%	51%	13%
EU Citizen	50%	40%	10%	0%
Audit firm, assurance provider and/or accounting firm	21%	55%	22%	3%
Business association	11%	27%	32%	29%
Consumer organization	38%	50%	12%	0%
Rating agency and analysts	34%	38%	25%	3%
Financial institution (Bank)	7%	23%	33%	37%
Financial institution (Insurance)	14%	69%	13%	4%
Financial institution (Other financial Market Participant)	3%	72%	12%	12%
National Standard Setter	14%	74%	7%	5%
Public authority/regulator/supervisor	33%	44%	23%	0%
Non-financial corporation with securities listed on EU regulated markets	9%	32%	30%	29%
Non-financial corporation with securities listed outside EU regulated markets	25%	10%	45%	20%
Unlisted non-financial corporations	10%	8%	60%	22%
Trade unions or other workers representatives	51%	47%	1%	0%
Non-governmental organisation	27%	53%	18%	2%



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