

The attached statistics were prepared using the results of Survey 1 and Survey 2 of the [public consultation on the first set of Draft ESRS](#).

For the purposes of calculating and presenting the attached statistics:

- **‘Support’** represents the count of the following responses:
 - ‘Fully’
 - ‘To a large extent with some reservations’
- **‘Do not support’** represents the count of the following responses:
 - ‘Not at all’
 - ‘To a limited extent with strong reservations’
- Blank and ‘Not applicable’ responses were excluded for the purposes of the calculations.

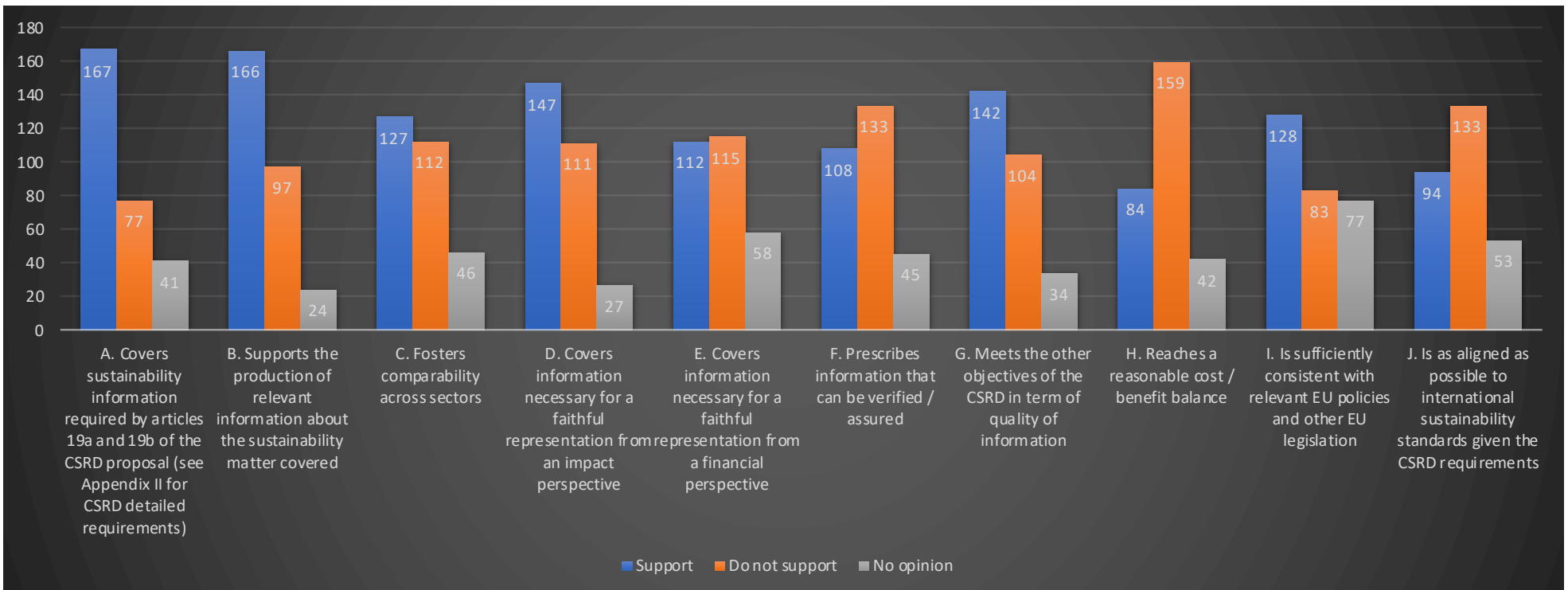
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

DISCLAIMER:

The statistics in the first page (or pages) of each of the draft ESRS refer to the support rate calculated combining all the respondents i.e. any answer has the same weight. For a proper understanding of the results of the consultation, however, the data in the first pages have to be seen in conjunction with the other pages of the presentation, where, in line with EFRAG stakeholders’ due process, views of each of the different categories of stakeholders are considered separately, irrespective of how large the size of the population of respondents in each category.

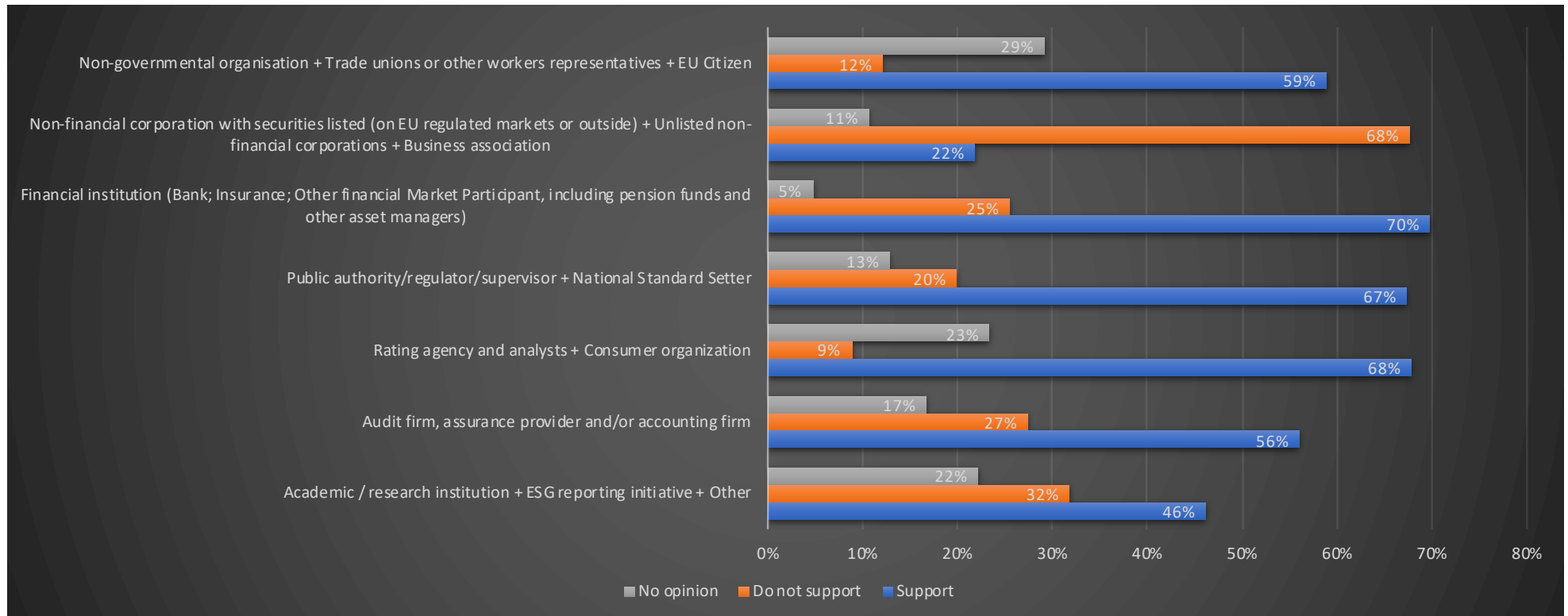
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (overall ED relevance/content)

	Support	Do not support	No opinion
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal (see Appendix II for CSRD detailed requirements)	167	77	41
B. Supports the production of relevant information about the sustainability matter covered	166	97	24
C. Fosters comparability across sectors	127	112	46
D. Covers information necessary for a faithful representation from an impact perspective	147	111	27
E. Covers information necessary for a faithful representation from a financial perspective	112	115	58
F. Prescribes information that can be verified / assured	108	133	45
G. Meets the other objectives of the CSRD in term of quality of information	142	104	34
H. Reaches a reasonable cost / benefit balance	84	159	42
I. Is sufficiently consistent with relevant EU policies and other EU legislation	128	83	77
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	94	133	53



ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (overall ED relevance/content)

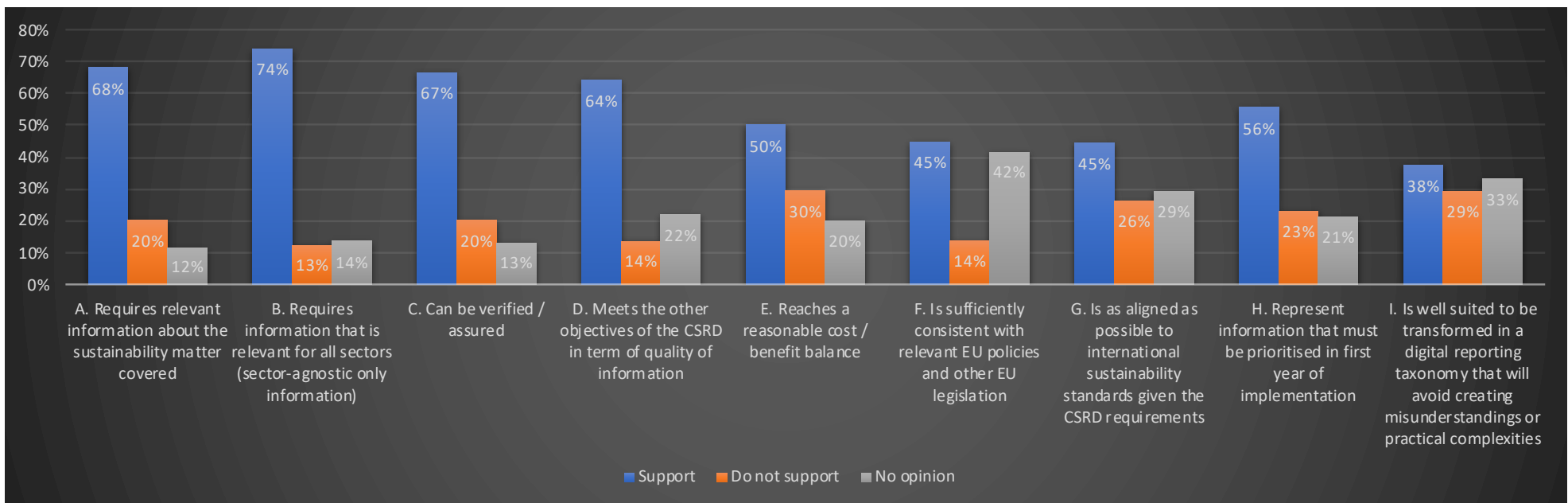
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	32%	22%
Audit firm, assurance provider and/or accounting firm	56%	27%	17%
Rating agency and analysts + Consumer organization	68%	9%	23%
Public authority/regulator/supervisor + National Standard Setter	67%	20%	13%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	70%	25%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	22%	68%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	59%	12%	29%



Survey 2 results

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

	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68%	20%	12%	100%	1859	553	314
B. Requires information that is relevant for all sectors (sector-agnostic only information)	74%	13%	14%	100%	1966	333	362
C. Can be verified / assured	67%	20%	13%	100%	1758	535	349
D. Meets the other objectives of the CSRD in term of quality of information	64%	14%	22%	100%	1693	363	580
E. Reaches a reasonable cost / benefit balance	50%	30%	20%	100%	1310	770	528
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45%	14%	42%	100%	1093	335	1019
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45%	26%	29%	100%	1166	687	767
H. Represent information that must be prioritised in first year of implementation	56%	23%	21%	100%	1420	591	539
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38%	29%	33%	100%	965	753	852

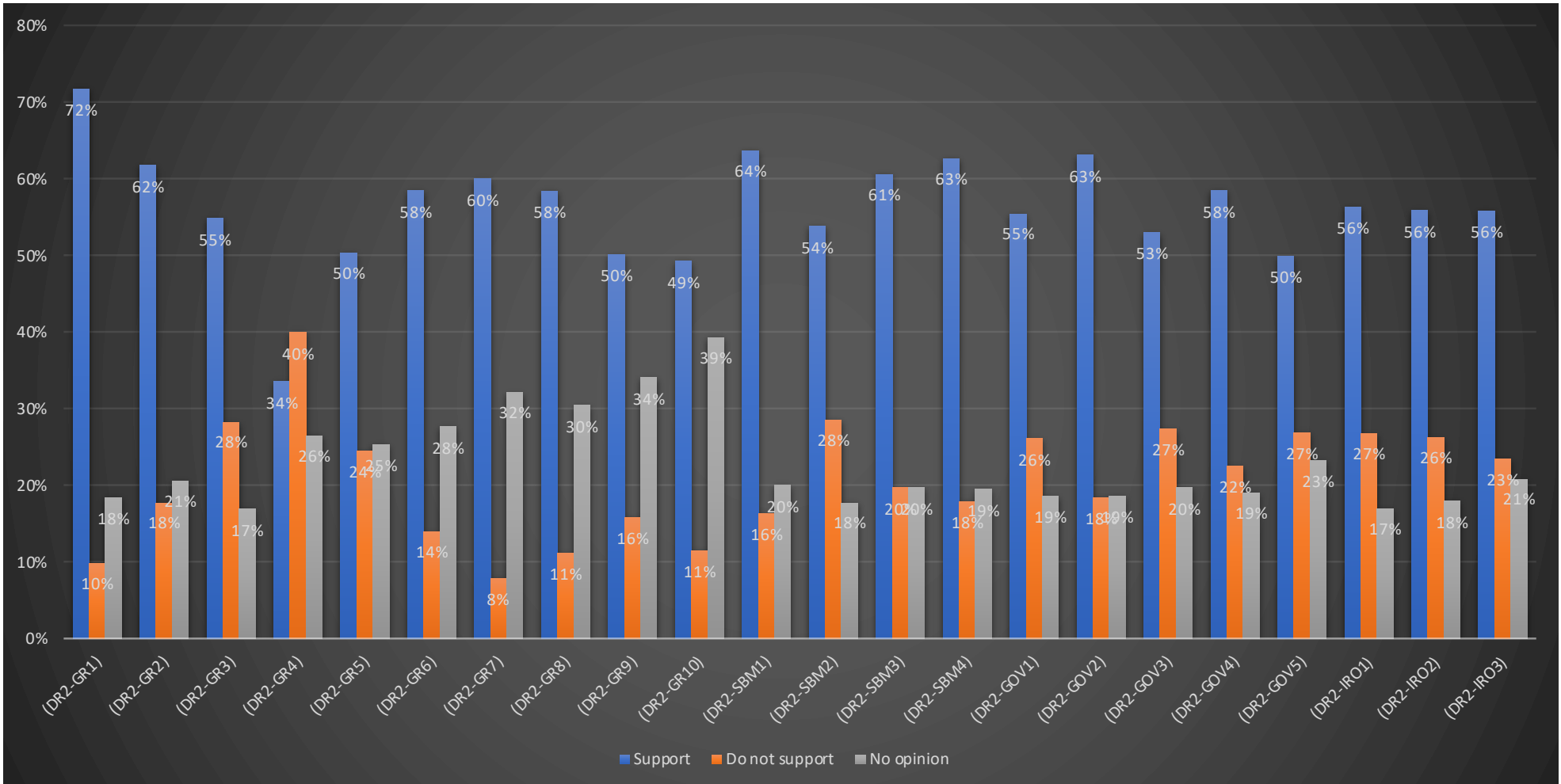


Survey 2 results

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

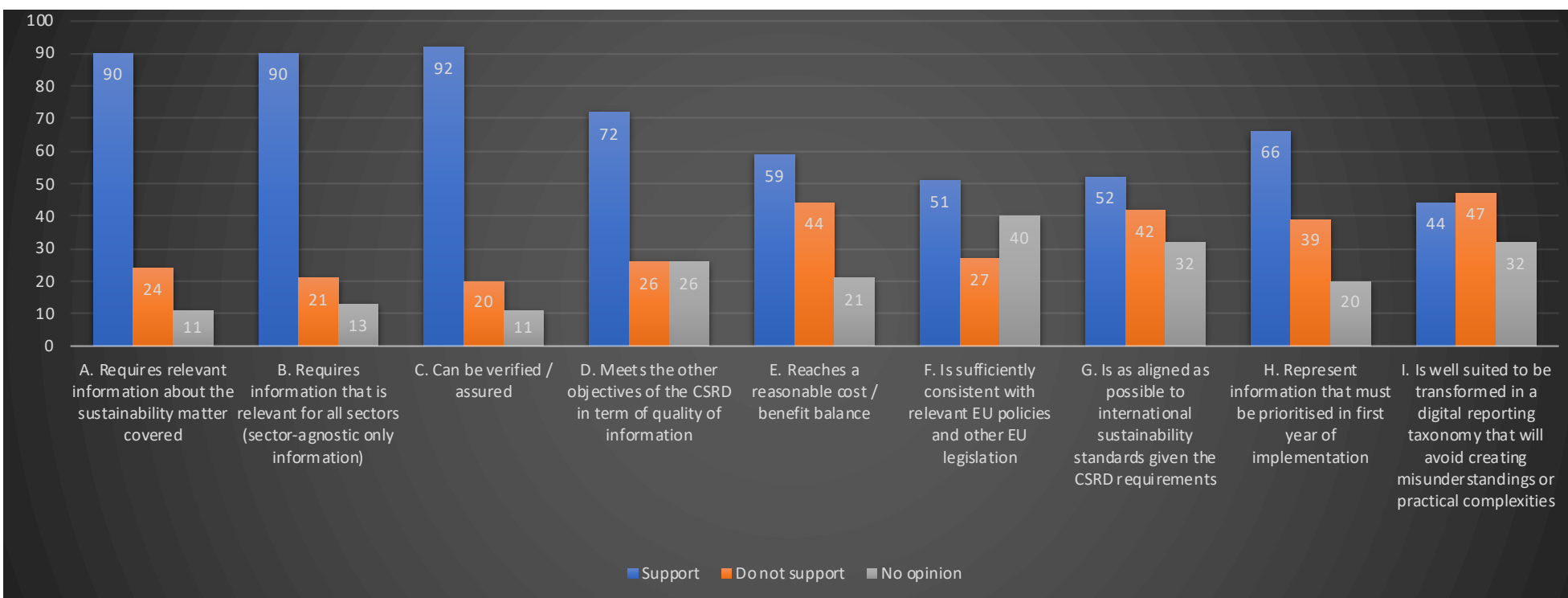
	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR2-GR1)	72%	10%	18%	100%	758	104	195
(DR2-GR2)	62%	18%	21%	100%	676	194	225
(DR2-GR3)	55%	28%	17%	100%	641	330	198
(DR2-GR4)	34%	40%	26%	100%	323	385	255
(DR2-GR5)	50%	24%	25%	100%	517	251	260
(DR2-GR6)	58%	14%	28%	100%	628	150	297
(DR2-GR7)	60%	8%	32%	100%	611	81	327
(DR2-GR8)	58%	11%	30%	100%	610	117	318
(DR2-GR9)	50%	16%	34%	100%	452	143	307
(DR2-GR10)	49%	11%	39%	100%	510	119	407
(DR2-SBM1)	64%	16%	20%	100%	709	182	223
(DR2-SBM2)	54%	28%	18%	100%	589	312	194
(DR2-SBM3)	61%	20%	20%	100%	660	215	215
(DR2-SBM4)	63%	18%	19%	100%	684	196	213
(DR2-GOV1)	55%	26%	19%	100%	616	290	206
(DR2-GOV2)	63%	18%	19%	100%	707	206	208
(DR2-GOV3)	53%	27%	20%	100%	596	308	222
(DR2-GOV4)	58%	22%	19%	100%	650	250	212
(DR2-GOV5)	50%	27%	23%	100%	508	274	237
(DR2-IRO1)	56%	27%	17%	100%	614	292	185
(DR2-IRO2)	56%	26%	18%	100%	597	280	192
(DR2-IRO3)	56%	23%	21%	100%	574	241	214

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



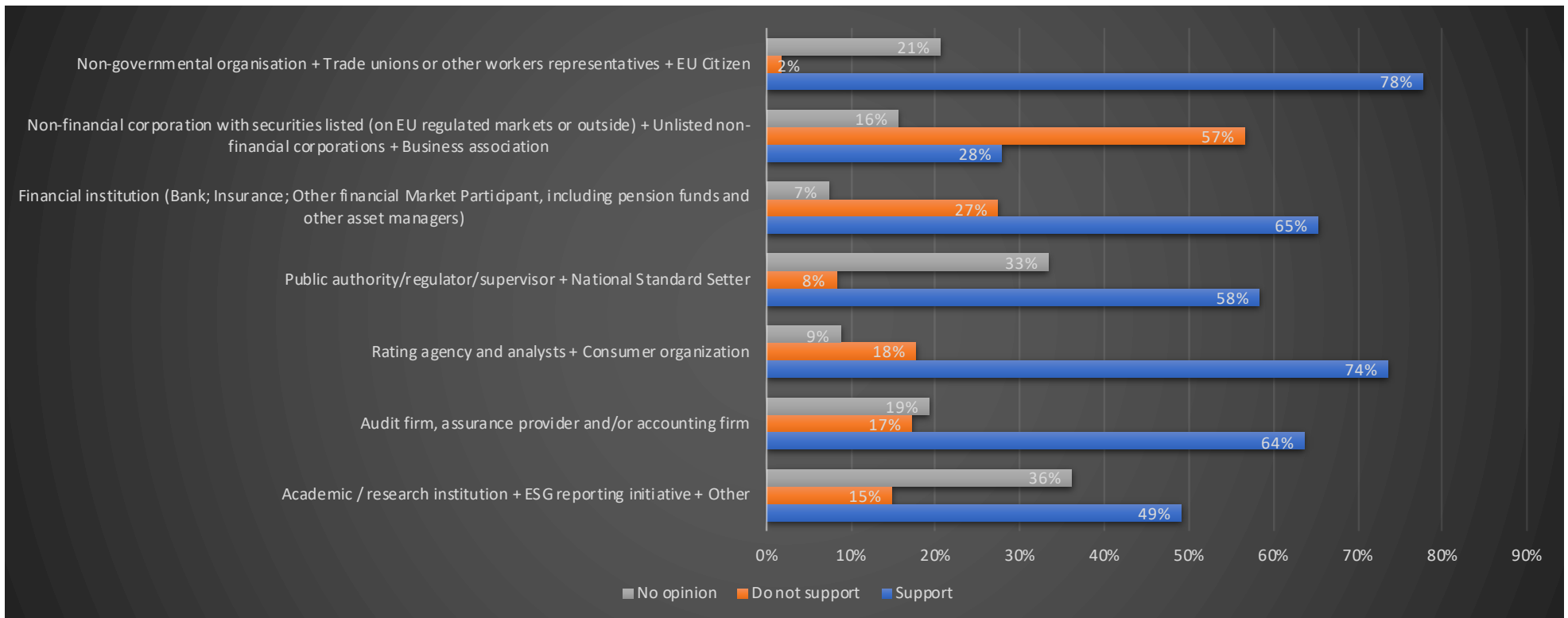
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	90	24	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	90	21	13
C. Can be verified / assured	92	20	11
D. Meets the other objectives of the CSRD in term of quality of information	72	26	26
E. Reaches a reasonable cost / benefit balance	59	44	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	51	27	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	52	42	32
H. Represent information that must be prioritised in first year of implementation	66	39	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	47	32



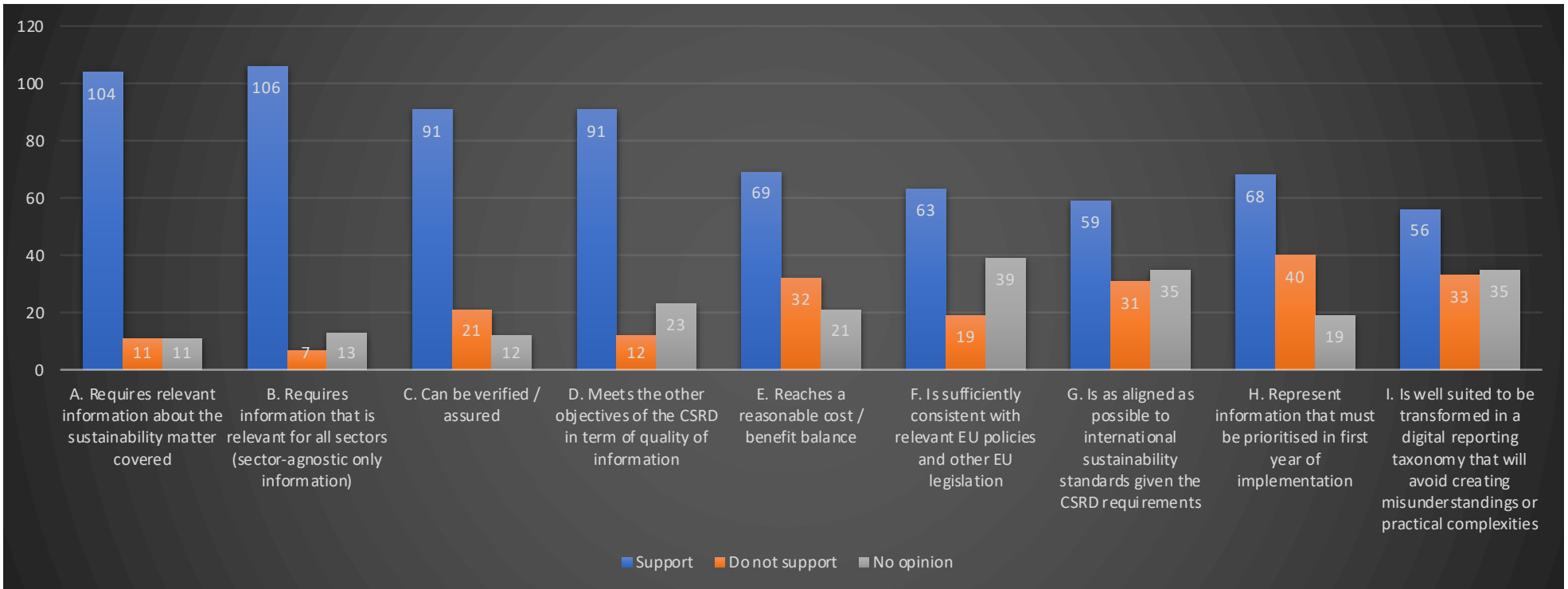
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	15%	36%
Audit firm, assurance provider and/or accounting firm	64%	17%	19%
Rating agency and analysts + Consumer organization	74%	18%	9%
Public authority/regulator/supervisor + National Standard Setter	58%	8%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	65%	27%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	28%	57%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	78%	2%	21%



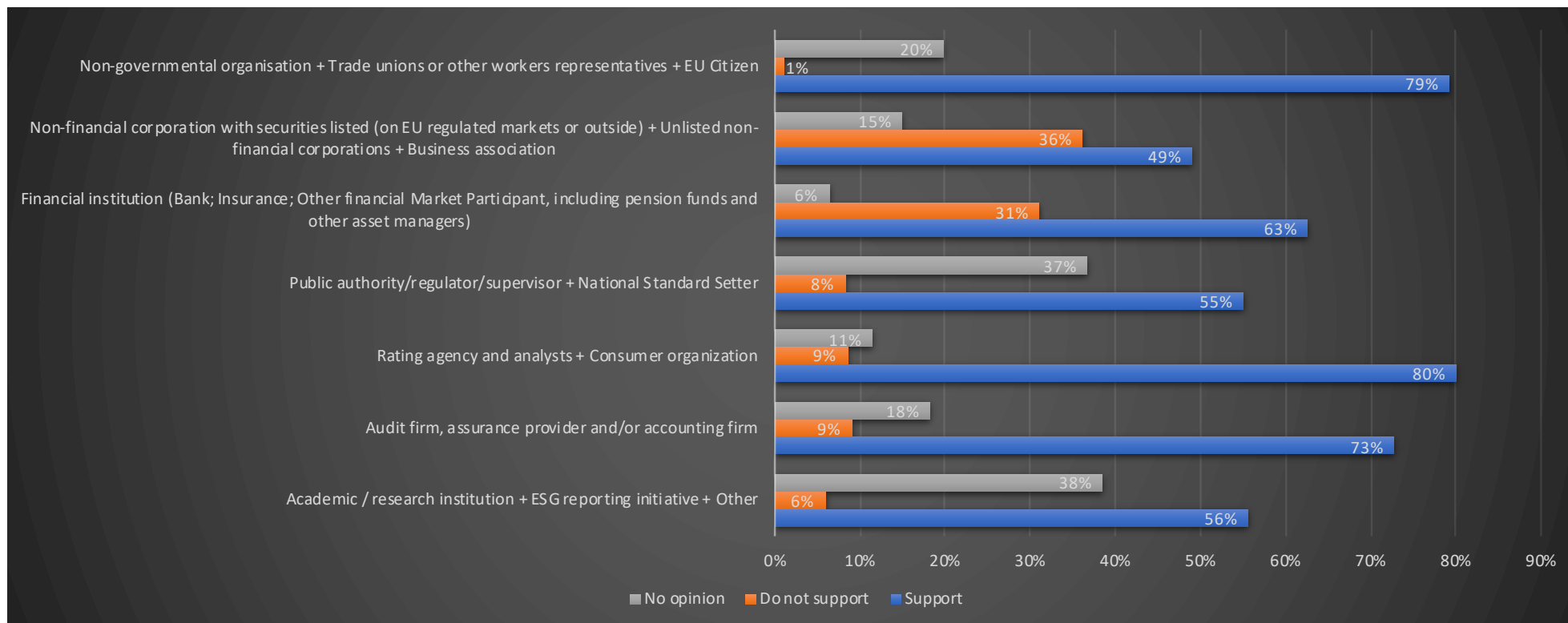
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	104	11	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	106	7	13
C. Can be verified / assured	91	21	12
D. Meets the other objectives of the CSRD in term of quality of information	91	12	23
E. Reaches a reasonable cost / benefit balance	69	32	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	63	19	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	59	31	35
H. Represent information that must be prioritised in first year of implementation	68	40	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	56	33	35



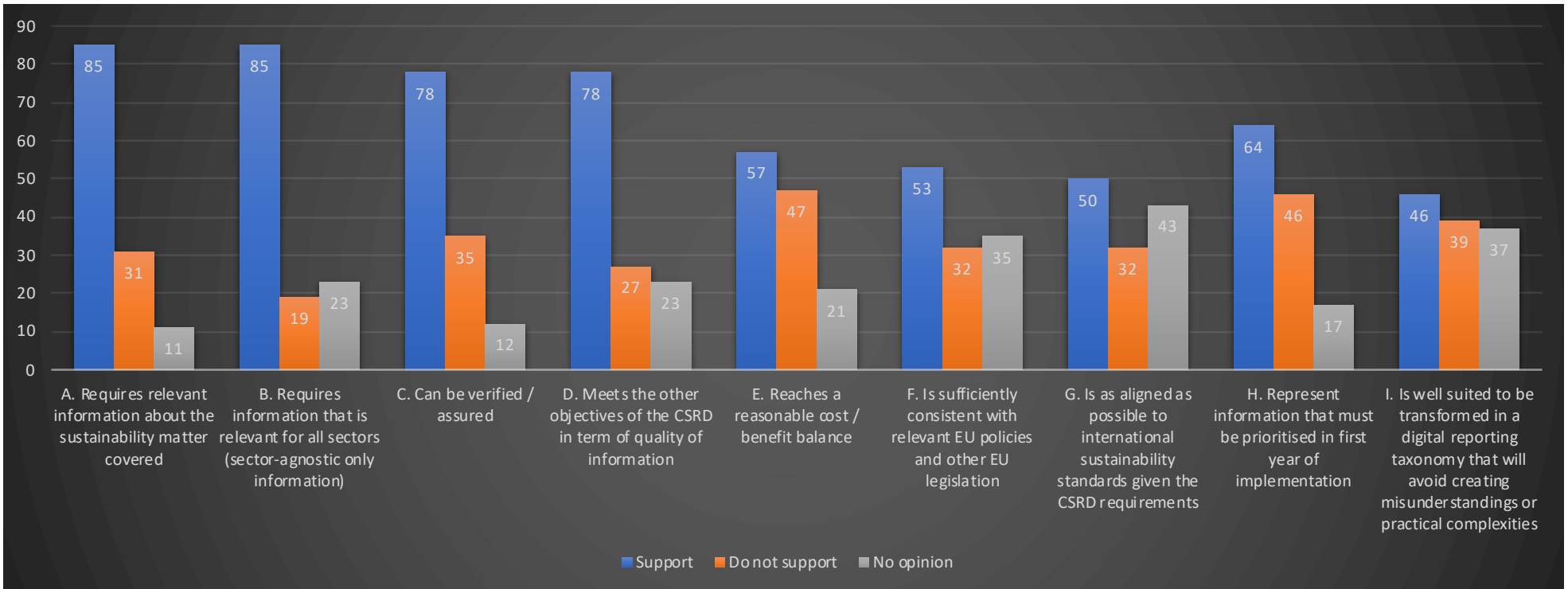
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	6%	38%
Audit firm, assurance provider and/or accounting firm	73%	9%	18%
Rating agency and analysts + Consumer organization	80%	9%	11%
Public authority/regulator/supervisor + National Standard Setter	55%	8%	37%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	63%	31%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	49%	36%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	1%	20%



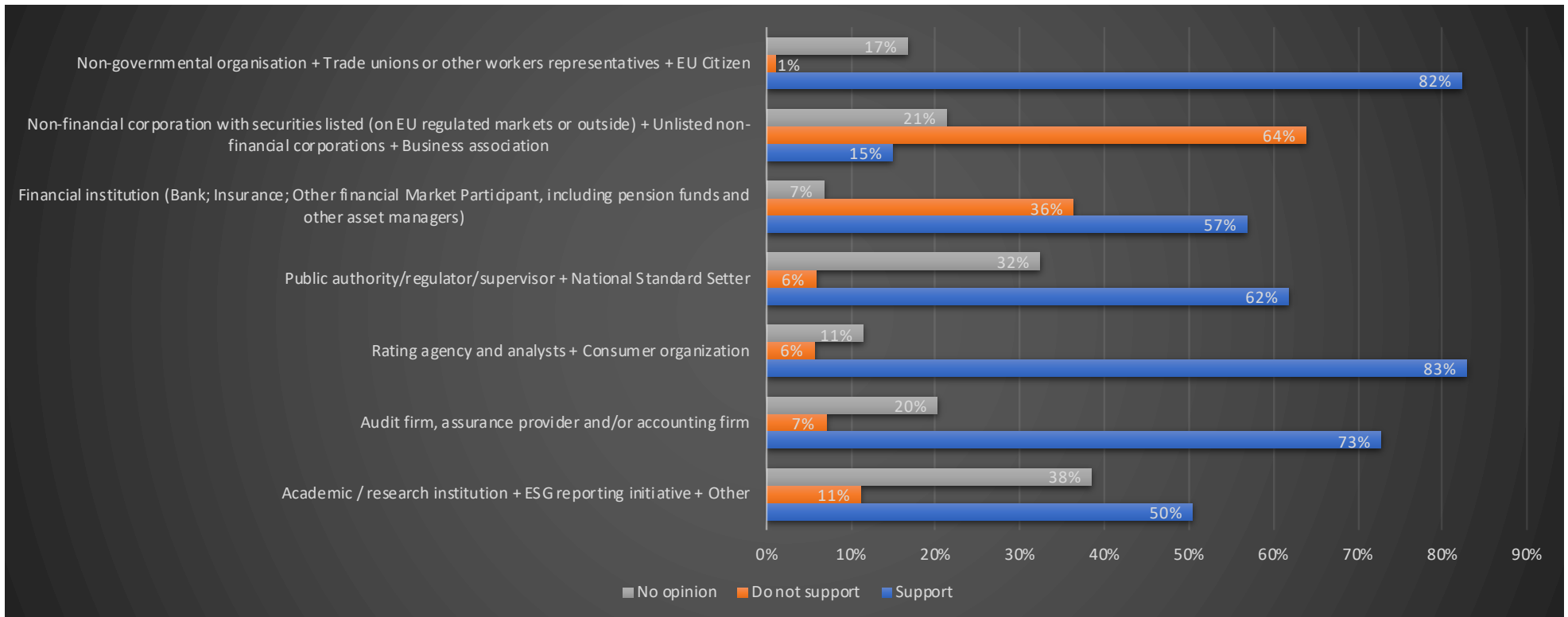
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	31	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	85	19	23
C. Can be verified / assured	78	35	12
D. Meets the other objectives of the CSRD in term of quality of information	78	27	23
E. Reaches a reasonable cost / benefit balance	57	47	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	32	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	50	32	43
H. Represent information that must be prioritised in first year of implementation	64	46	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	46	39	37



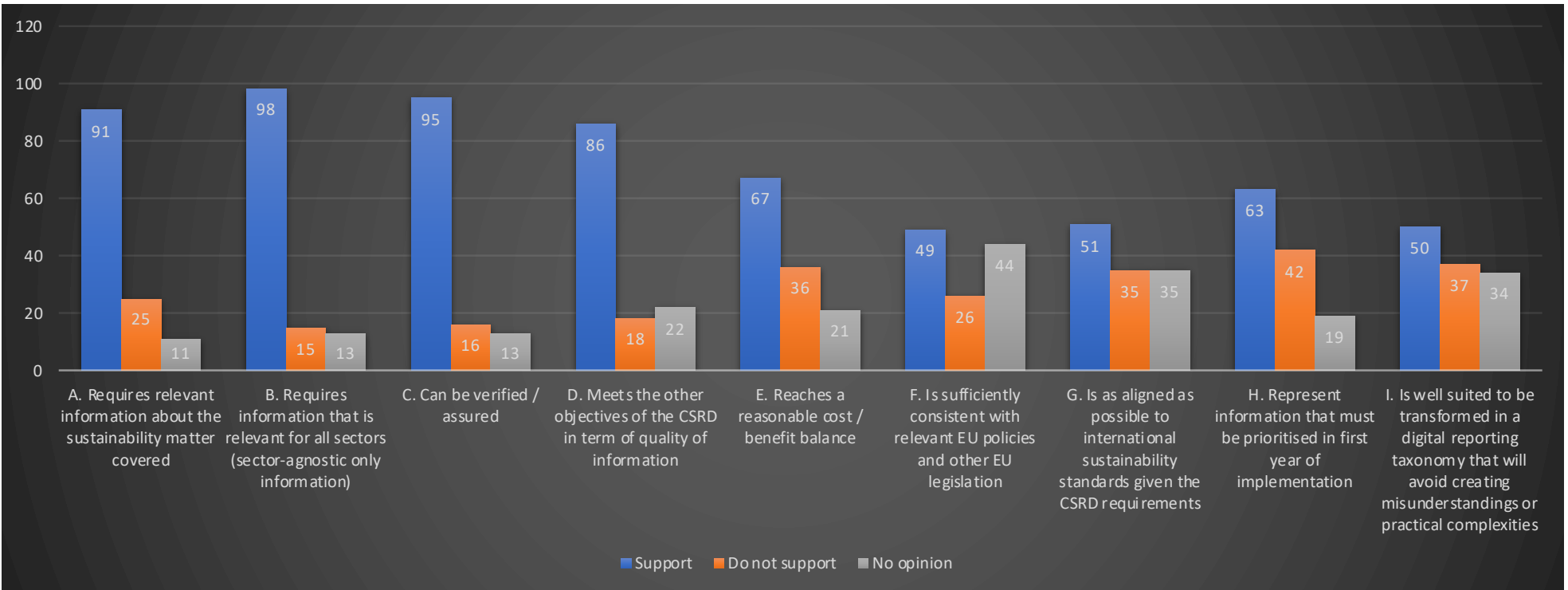
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	11%	38%
Audit firm, assurance provider and/or accounting firm	73%	7%	20%
Rating agency and analysts + Consumer organization	83%	6%	11%
Public authority/regulator/supervisor + National Standard Setter	62%	6%	32%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	57%	36%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	64%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	82%	1%	17%



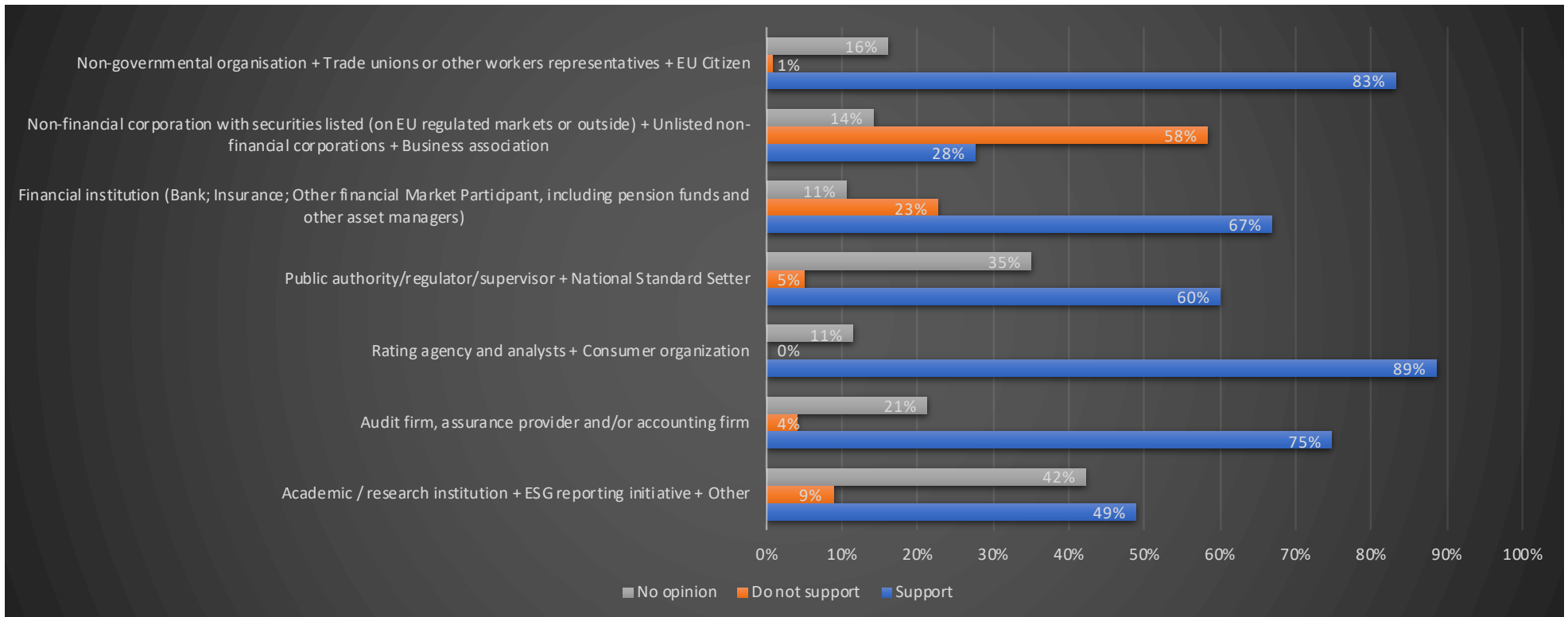
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	91	25	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	98	15	13
C. Can be verified / assured	95	16	13
D. Meets the other objectives of the CSRD in term of quality of information	86	18	22
E. Reaches a reasonable cost / benefit balance	67	36	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	26	44
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	51	35	35
H. Represent information that must be prioritised in first year of implementation	63	42	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	37	34



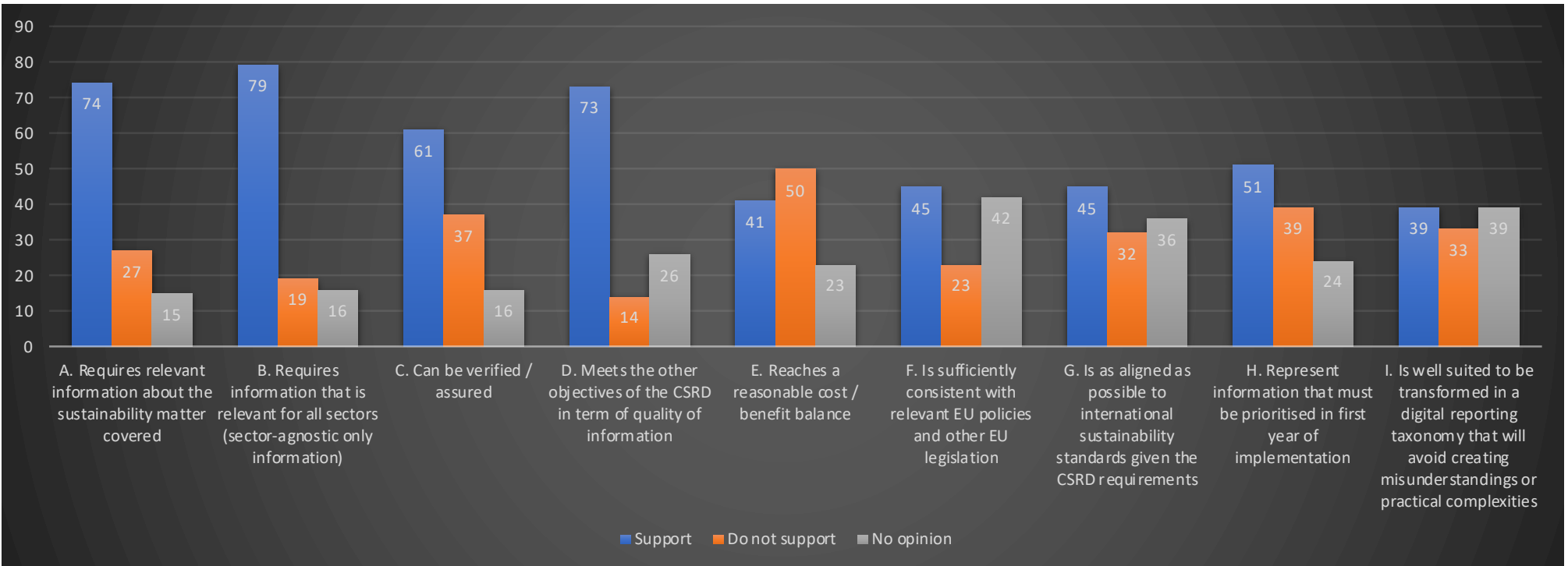
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	9%	42%
Audit firm, assurance provider and/or accounting firm	75%	4%	21%
Rating agency and analysts + Consumer organization	89%	0%	11%
Public authority/regulator/supervisor + National Standard Setter	60%	5%	35%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	67%	23%	11%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	28%	58%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	1%	16%



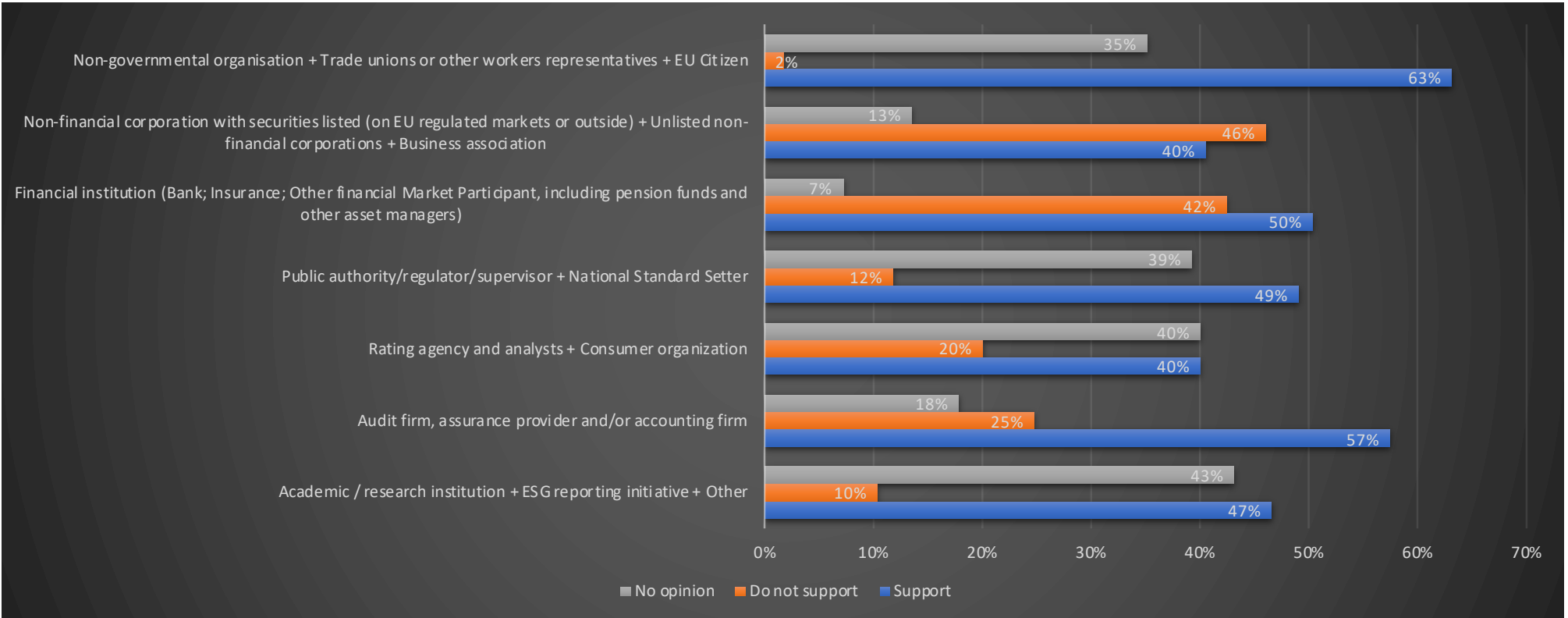
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	74	27	15
B. Requires information that is relevant for all sectors (sector-agnostic only information)	79	19	16
C. Can be verified / assured	61	37	16
D. Meets the other objectives of the CSRD in term of quality of information	73	14	26
E. Reaches a reasonable cost / benefit balance	41	50	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	23	42
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	32	36
H. Represent information that must be prioritised in first year of implementation	51	39	24
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	33	39



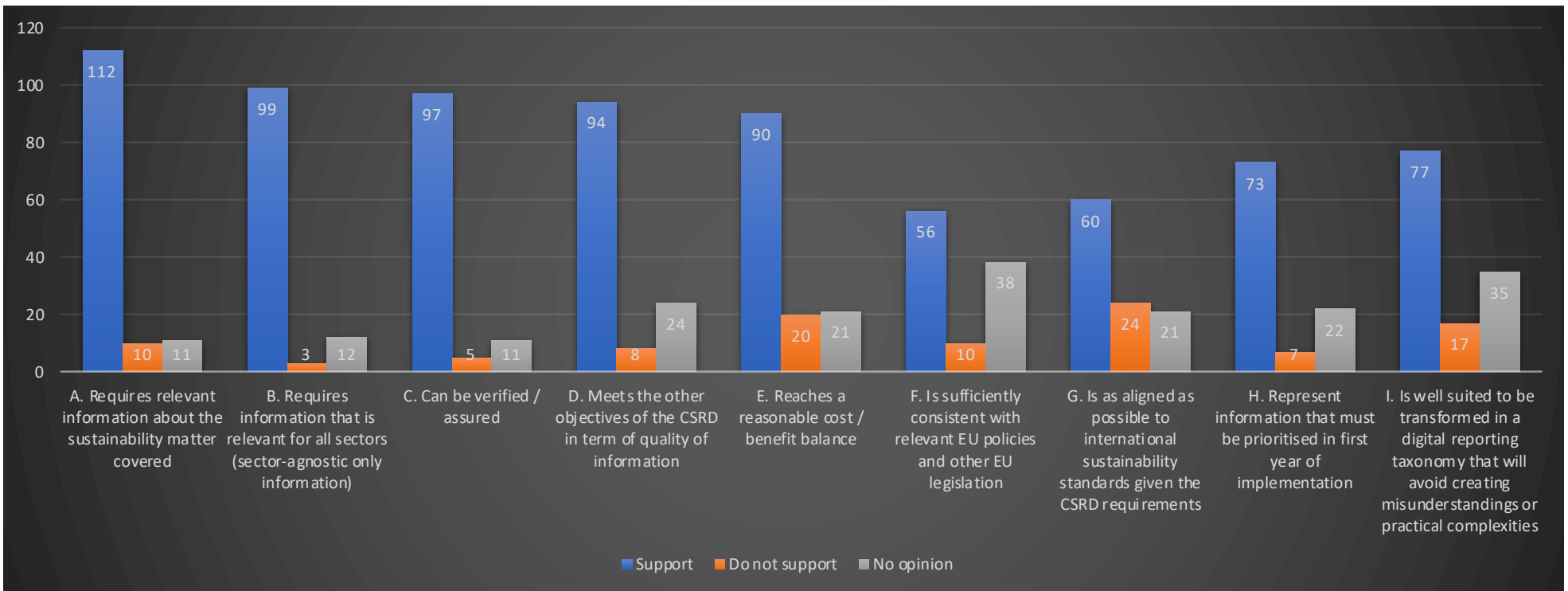
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GOV5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	10%	43%
Audit firm, assurance provider and/or accounting firm	57%	25%	18%
Rating agency and analysts + Consumer organization	40%	20%	40%
Public authority/regulator/supervisor + National Standard Setter	49%	12%	39%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	50%	42%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	40%	46%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	63%	2%	35%



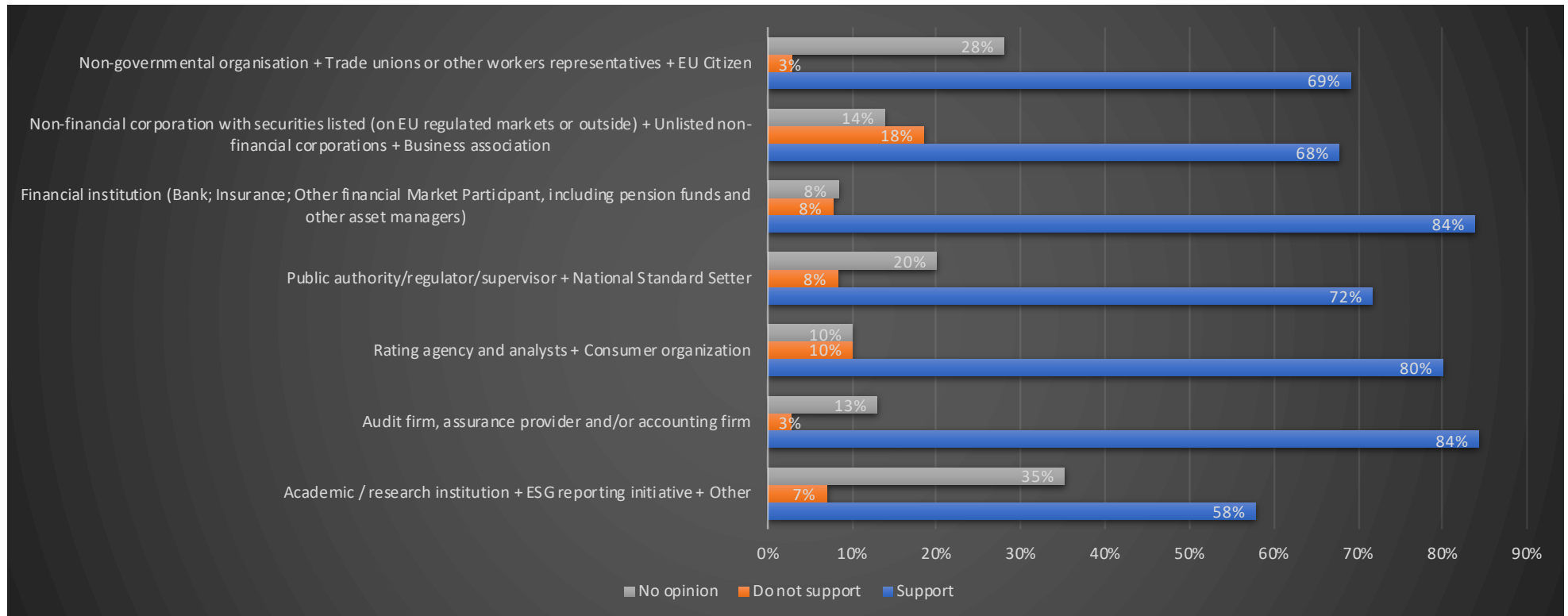
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	112	10	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	99	3	12
C. Can be verified / assured	97	5	11
D. Meets the other objectives of the CSRD in term of quality of information	94	8	24
E. Reaches a reasonable cost / benefit balance	90	20	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	56	10	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	60	24	21
H. Represent information that must be prioritised in first year of implementation	73	7	22
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	77	17	35



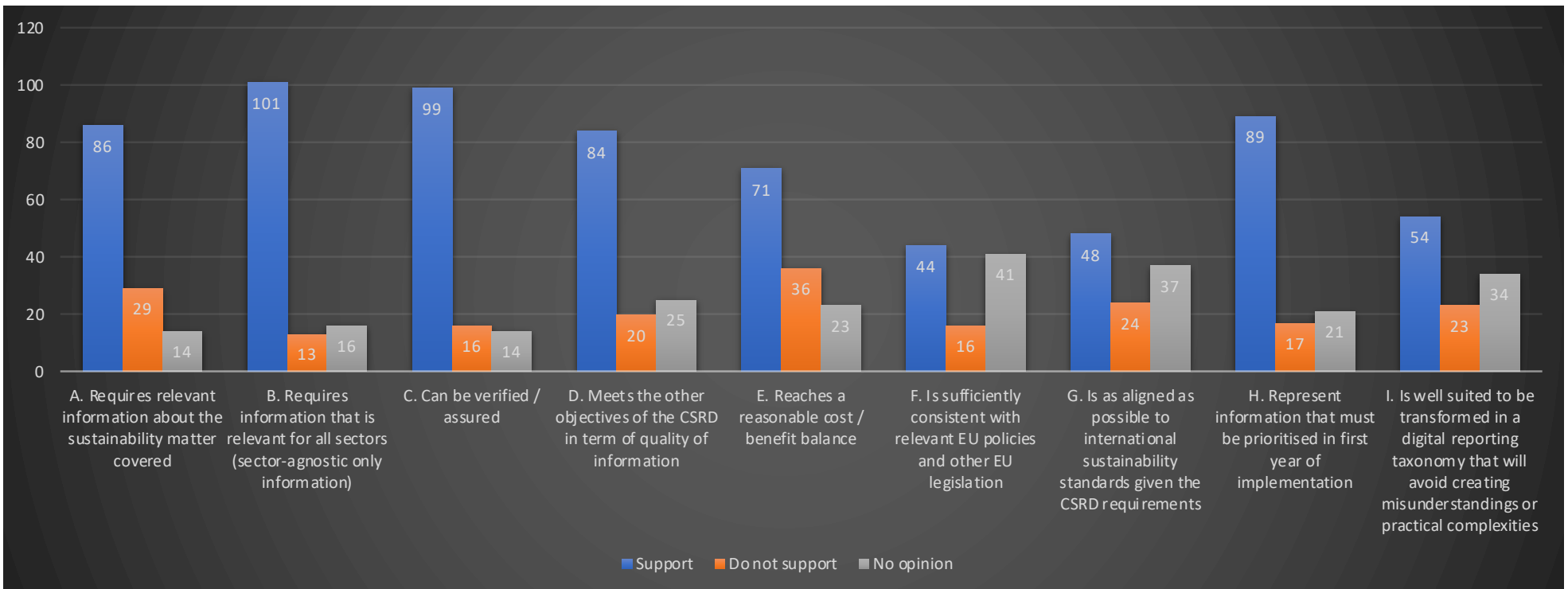
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	58%	7%	35%
Audit firm, assurance provider and/or accounting firm	84%	3%	13%
Rating agency and analysts + Consumer organization	80%	10%	10%
Public authority/regulator/supervisor + National Standard Setter	72%	8%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	84%	8%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	68%	18%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	3%	28%



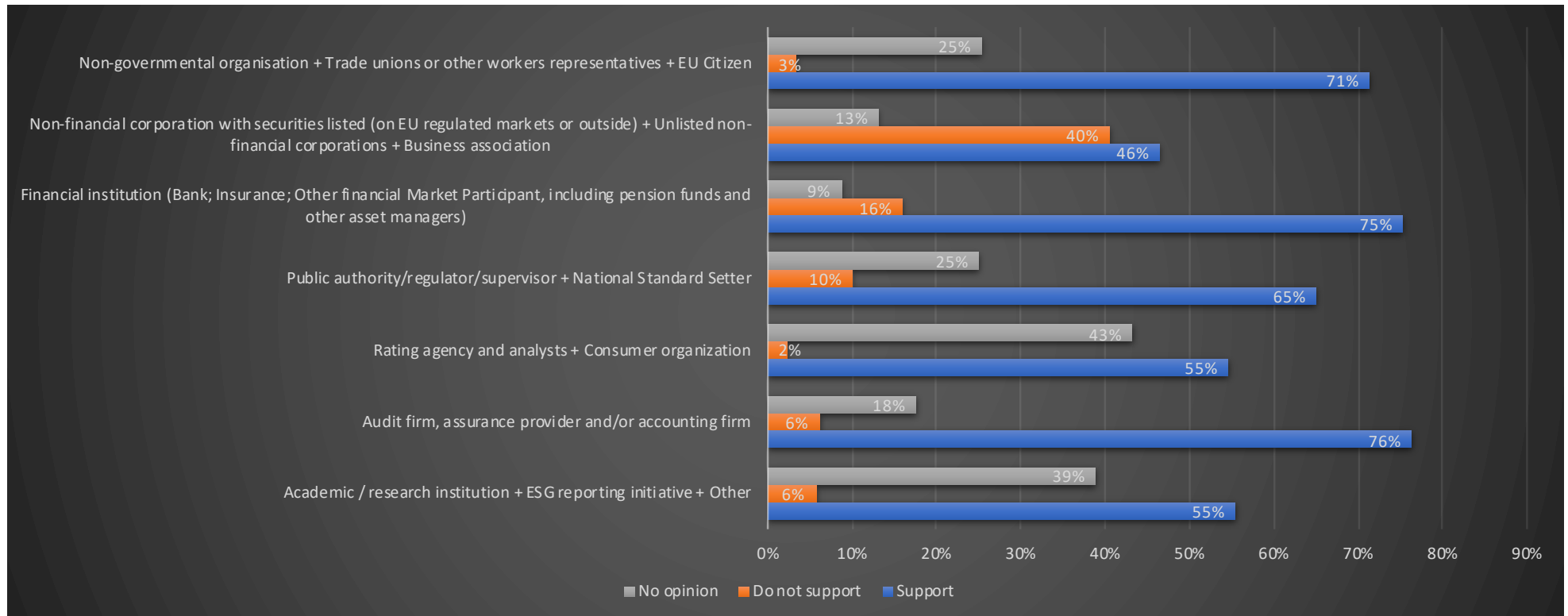
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	86	29	14
B. Requires information that is relevant for all sectors (sector-agnostic only information)	101	13	16
C. Can be verified / assured	99	16	14
D. Meets the other objectives of the CSRD in term of quality of information	84	20	25
E. Reaches a reasonable cost / benefit balance	71	36	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	16	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	24	37
H. Represent information that must be prioritised in first year of implementation	89	17	21
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	54	23	34



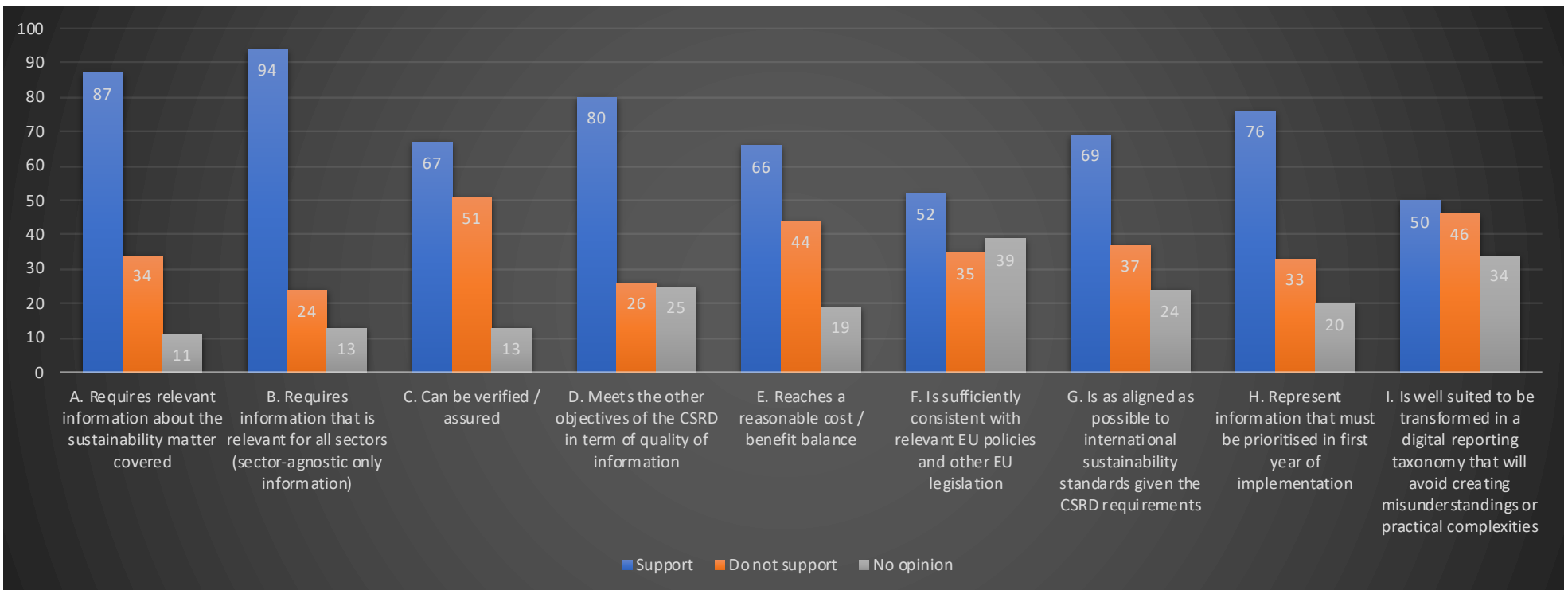
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	55%	6%	39%
Audit firm, assurance provider and/or accounting firm	76%	6%	18%
Rating agency and analysts + Consumer organization	55%	2%	43%
Public authority/regulator/supervisor + National Standard Setter	65%	10%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	75%	16%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	46%	40%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	71%	3%	25%



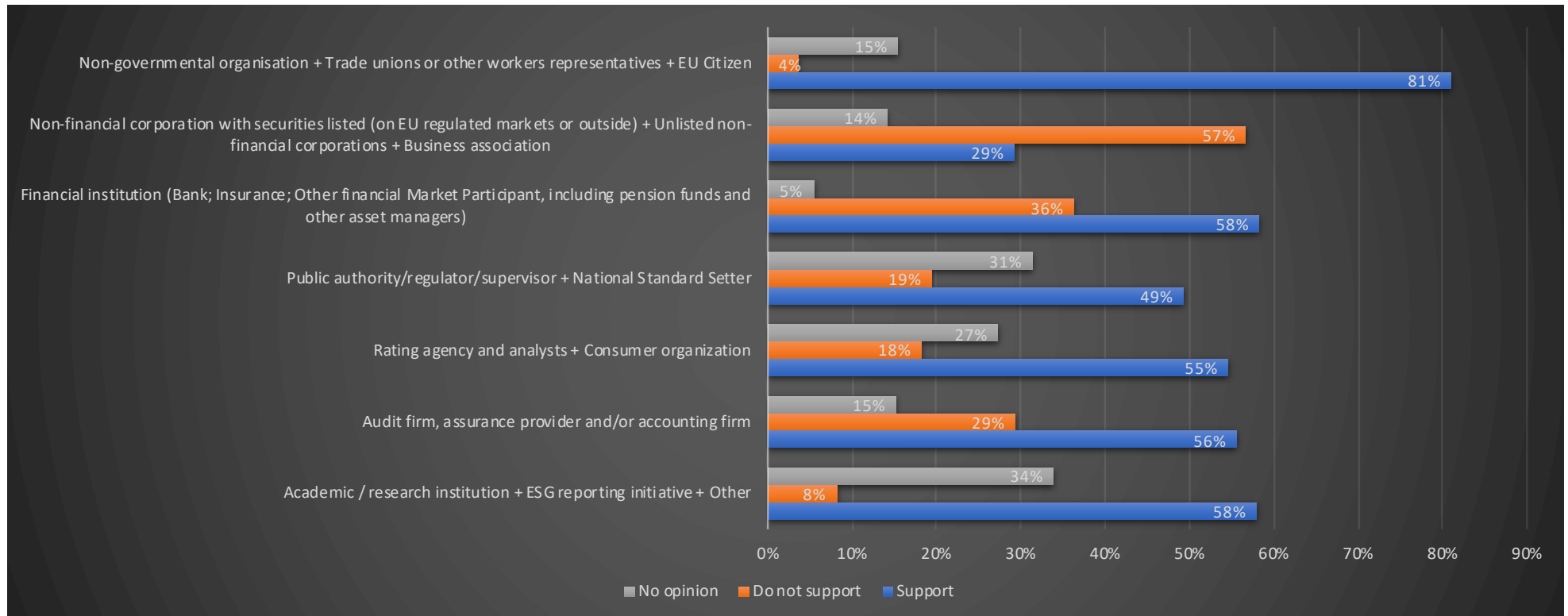
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	87	34	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	94	24	13
C. Can be verified / assured	67	51	13
D. Meets the other objectives of the CSRD in term of quality of information	80	26	25
E. Reaches a reasonable cost / benefit balance	66	44	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	35	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	69	37	24
H. Represent information that must be prioritised in first year of implementation	76	33	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	46	34



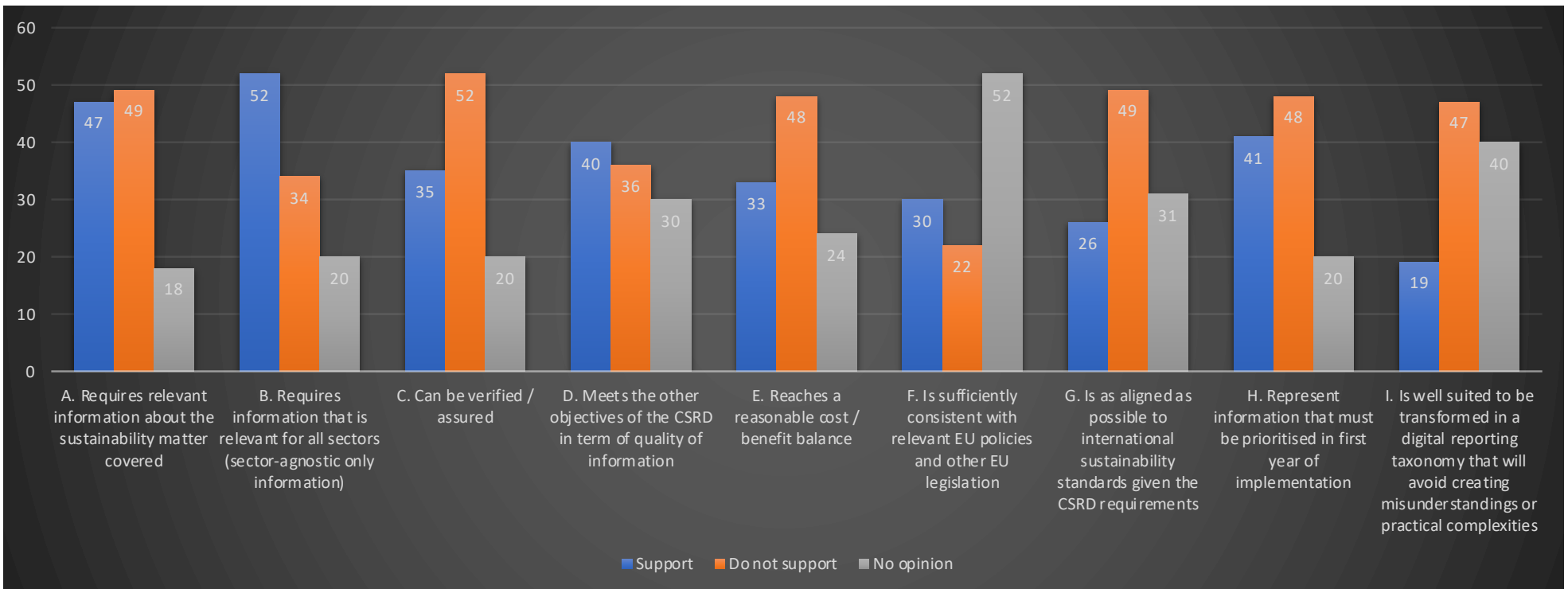
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	58%	8%	34%
Audit firm, assurance provider and/or accounting firm	56%	29%	15%
Rating agency and analysts + Consumer organization	55%	18%	27%
Public authority/regulator/supervisor + National Standard Setter	49%	19%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	58%	36%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	57%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	81%	4%	15%



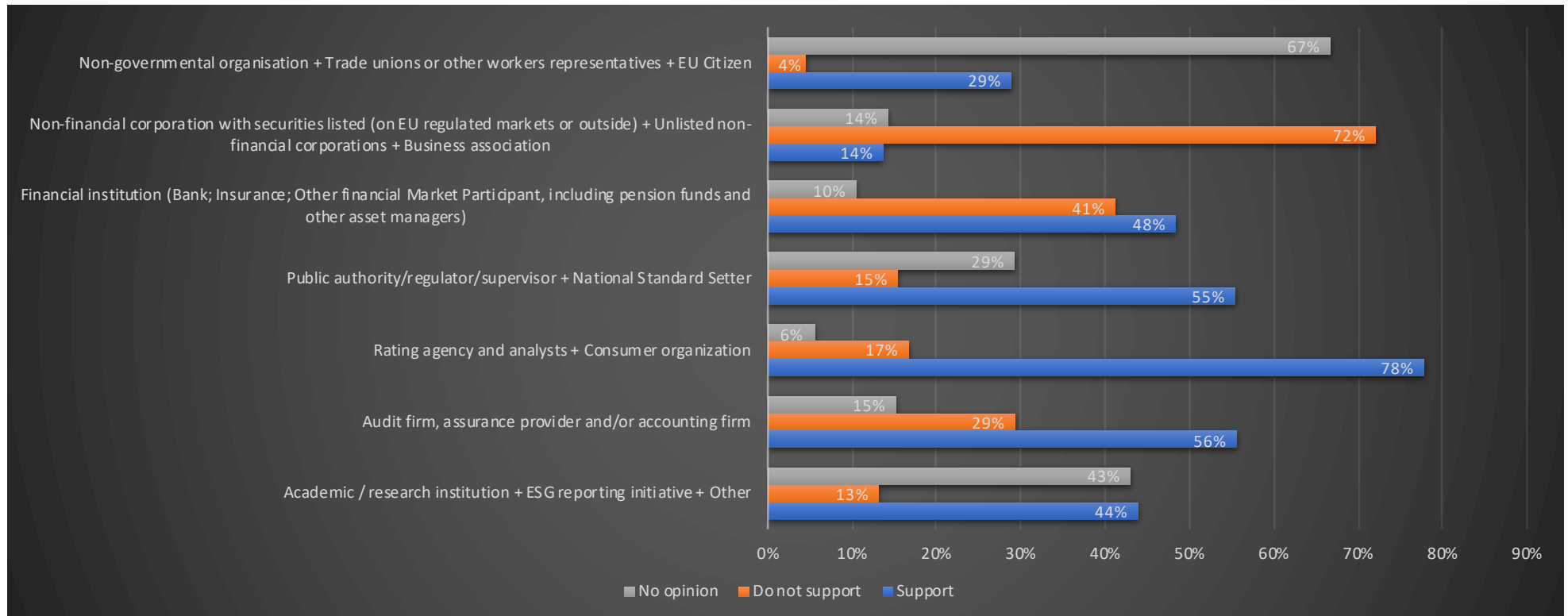
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	47	49	18
B. Requires information that is relevant for all sectors (sector-agnostic only information)	52	34	20
C. Can be verified / assured	35	52	20
D. Meets the other objectives of the CSRD in term of quality of information	40	36	30
E. Reaches a reasonable cost / benefit balance	33	48	24
F. Is sufficiently consistent with relevant EU policies and other EU legislation	30	22	52
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	26	49	31
H. Represent information that must be prioritised in first year of implementation	41	48	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	19	47	40



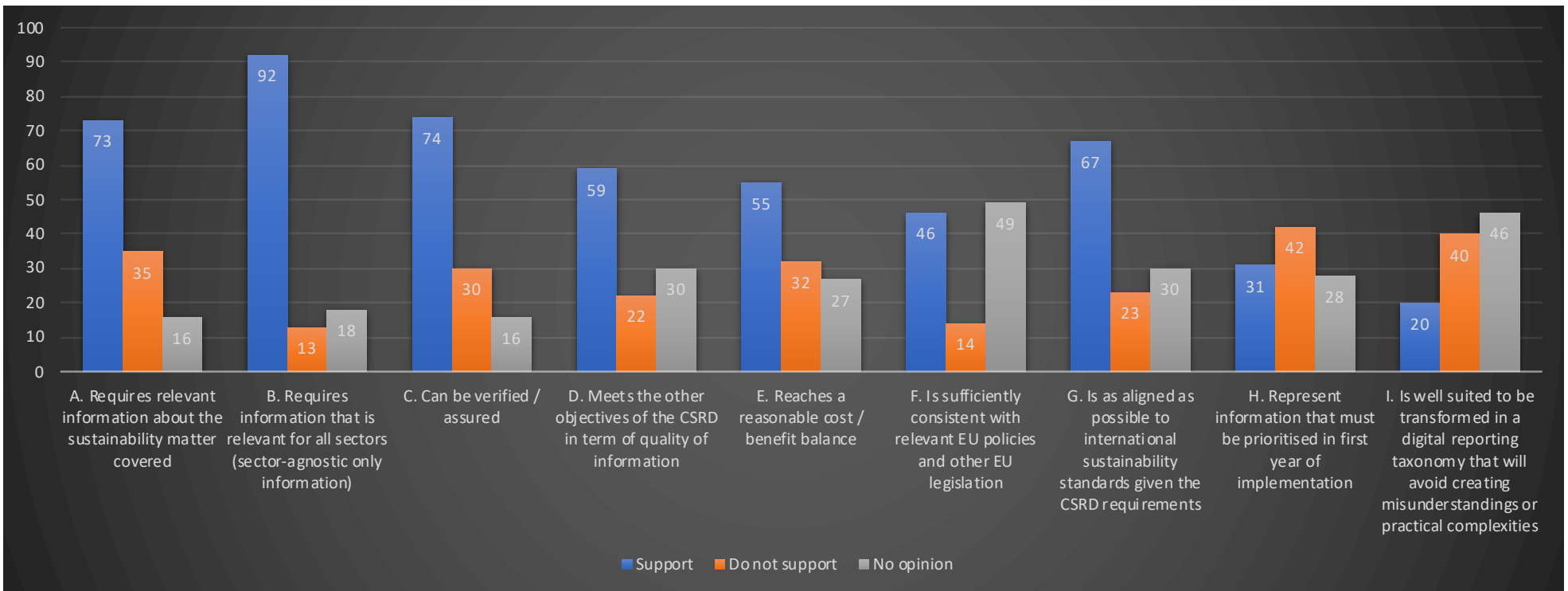
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	13%	43%
Audit firm, assurance provider and/or accounting firm	56%	29%	15%
Rating agency and analysts + Consumer organization	78%	17%	6%
Public authority/regulator/supervisor + National Standard Setter	55%	15%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	48%	41%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	72%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	29%	4%	67%



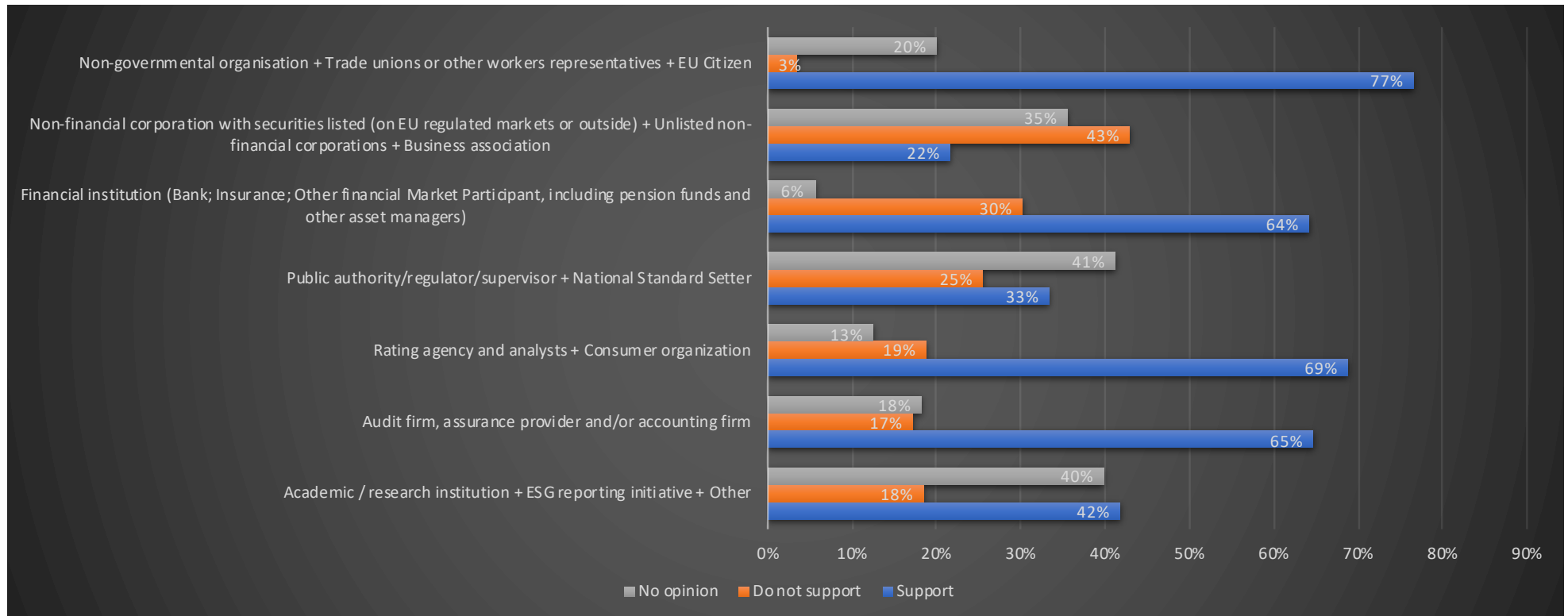
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	35	16
B. Requires information that is relevant for all sectors (sector-agnostic only information)	92	13	18
C. Can be verified / assured	74	30	16
D. Meets the other objectives of the CSRD in term of quality of information	59	22	30
E. Reaches a reasonable cost / benefit balance	55	32	27
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	14	49
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	67	23	30
H. Represent information that must be prioritised in first year of implementation	31	42	28
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	20	40	46



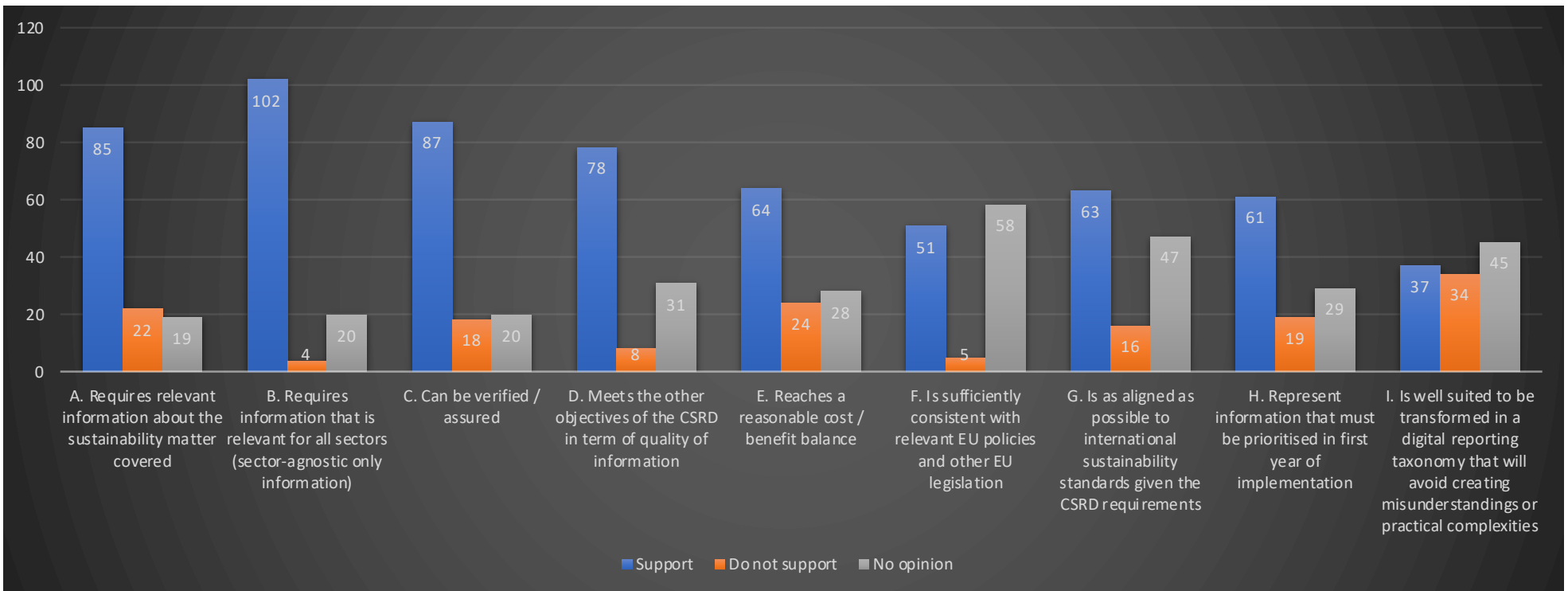
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	18%	40%
Audit firm, assurance provider and/or accounting firm	65%	17%	18%
Rating agency and analysts + Consumer organization	69%	19%	13%
Public authority/regulator/supervisor + National Standard Setter	33%	25%	41%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	64%	30%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	22%	43%	35%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	77%	3%	20%



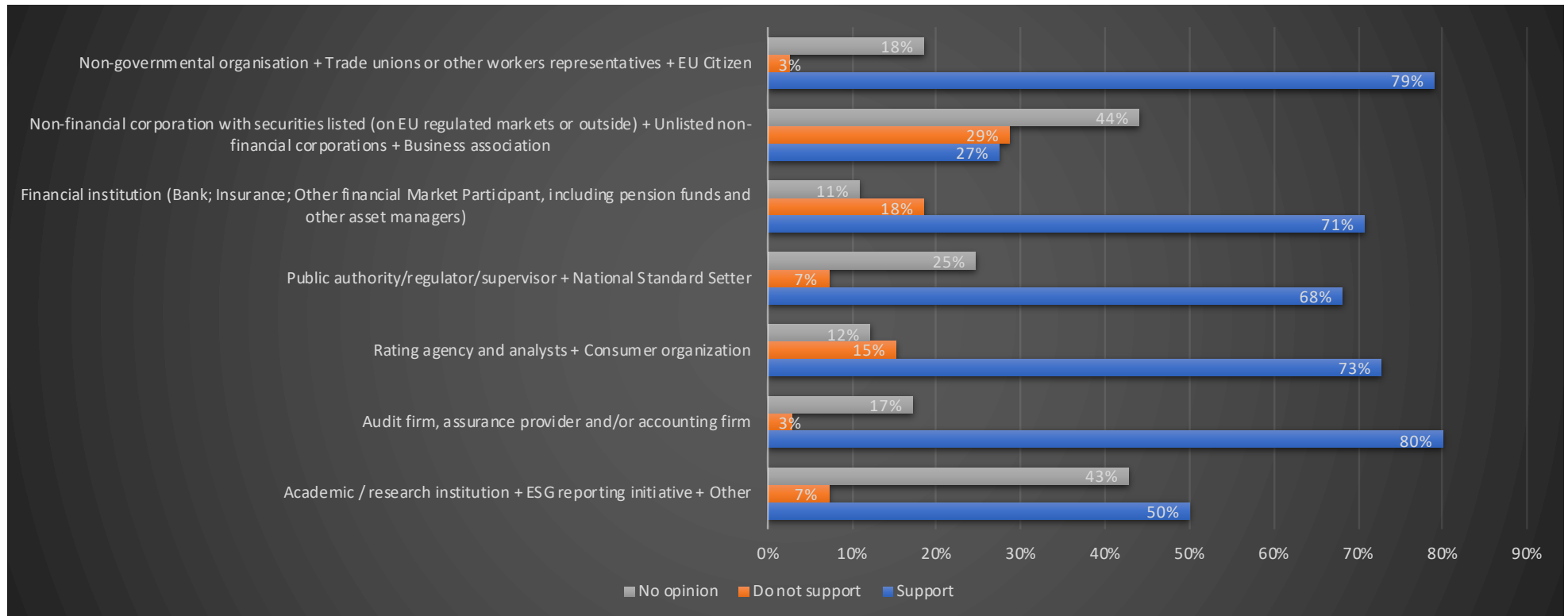
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	22	19
B. Requires information that is relevant for all sectors (sector-agnostic only information)	102	4	20
C. Can be verified / assured	87	18	20
D. Meets the other objectives of the CSRD in term of quality of information	78	8	31
E. Reaches a reasonable cost / benefit balance	64	24	28
F. Is sufficiently consistent with relevant EU policies and other EU legislation	51	5	58
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	63	16	47
H. Represent information that must be prioritised in first year of implementation	61	19	29
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	34	45



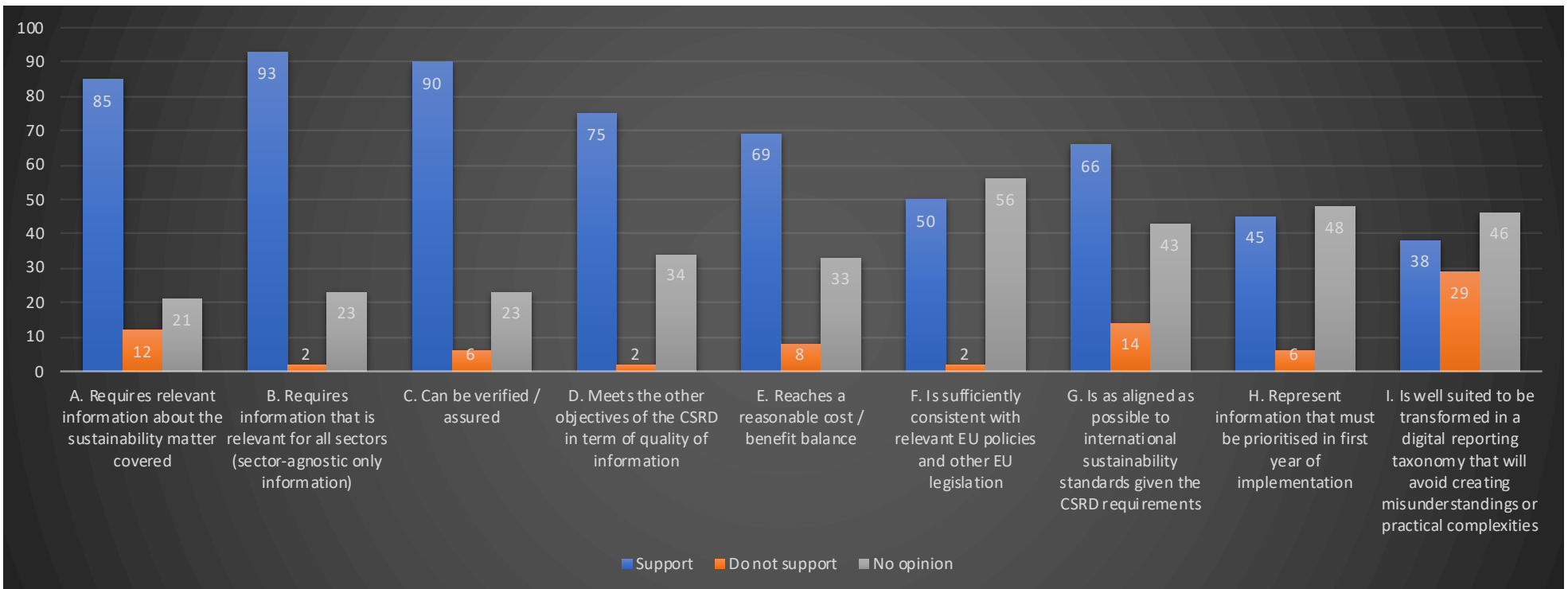
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	7%	43%
Audit firm, assurance provider and/or accounting firm	80%	3%	17%
Rating agency and analysts + Consumer organization	73%	15%	12%
Public authority/regulator/supervisor + National Standard Setter	68%	7%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	71%	18%	11%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	27%	29%	44%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	3%	18%



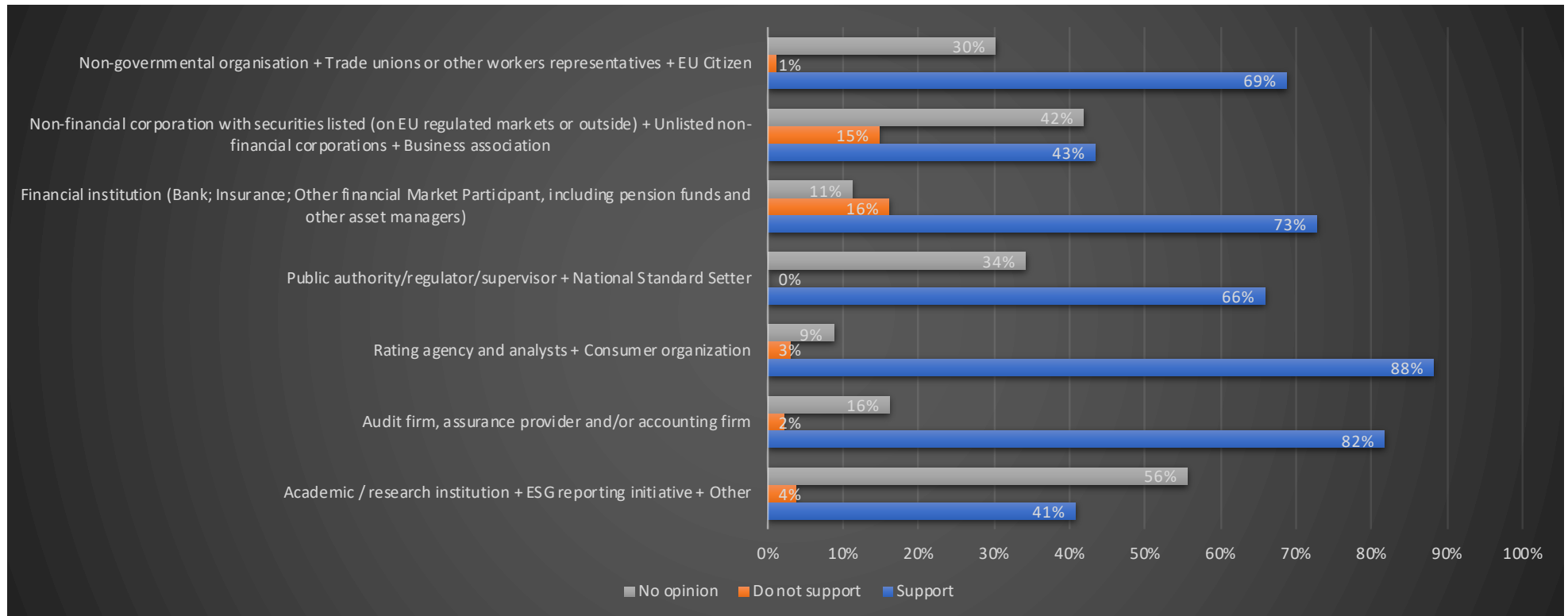
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	12	21
B. Requires information that is relevant for all sectors (sector-agnostic only information)	93	2	23
C. Can be verified / assured	90	6	23
D. Meets the other objectives of the CSRD in term of quality of information	75	2	34
E. Reaches a reasonable cost / benefit balance	69	8	33
F. Is sufficiently consistent with relevant EU policies and other EU legislation	50	2	56
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	66	14	43
H. Represent information that must be prioritised in first year of implementation	45	6	48
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	29	46



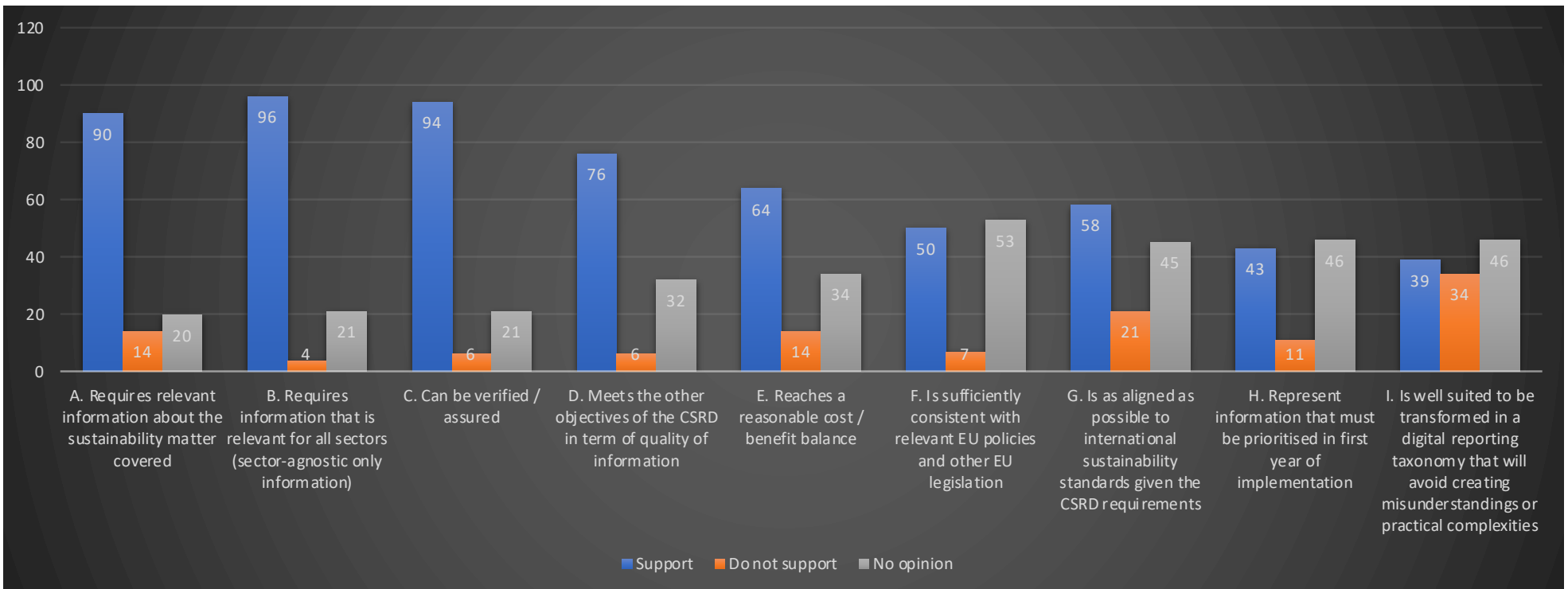
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	4%	56%
Audit firm, assurance provider and/or accounting firm	82%	2%	16%
Rating agency and analysts + Consumer organization	88%	3%	9%
Public authority/regulator/supervisor + National Standard Setter	66%	0%	34%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	73%	16%	11%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	43%	15%	42%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	1%	30%



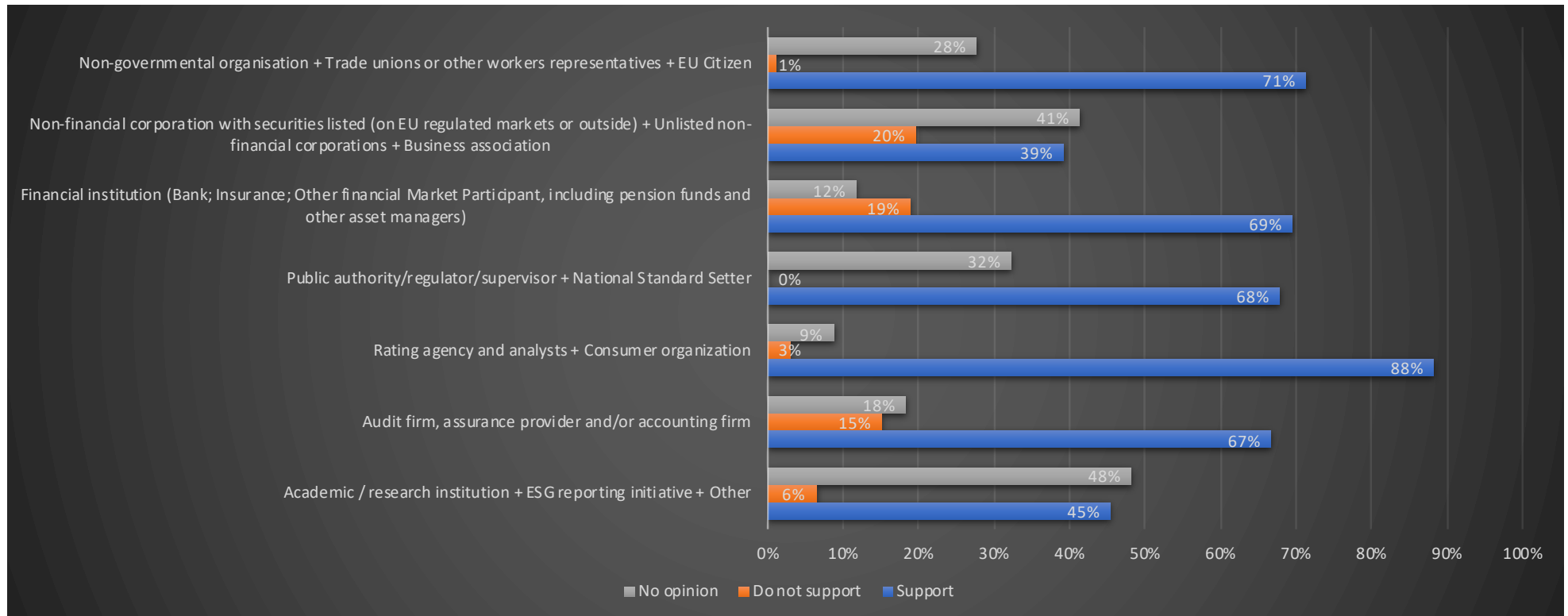
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	90	14	20
B. Requires information that is relevant for all sectors (sector-agnostic only information)	96	4	21
C. Can be verified / assured	94	6	21
D. Meets the other objectives of the CSRD in term of quality of information	76	6	32
E. Reaches a reasonable cost / benefit balance	64	14	34
F. Is sufficiently consistent with relevant EU policies and other EU legislation	50	7	53
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	58	21	45
H. Represent information that must be prioritised in first year of implementation	43	11	46
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	34	46



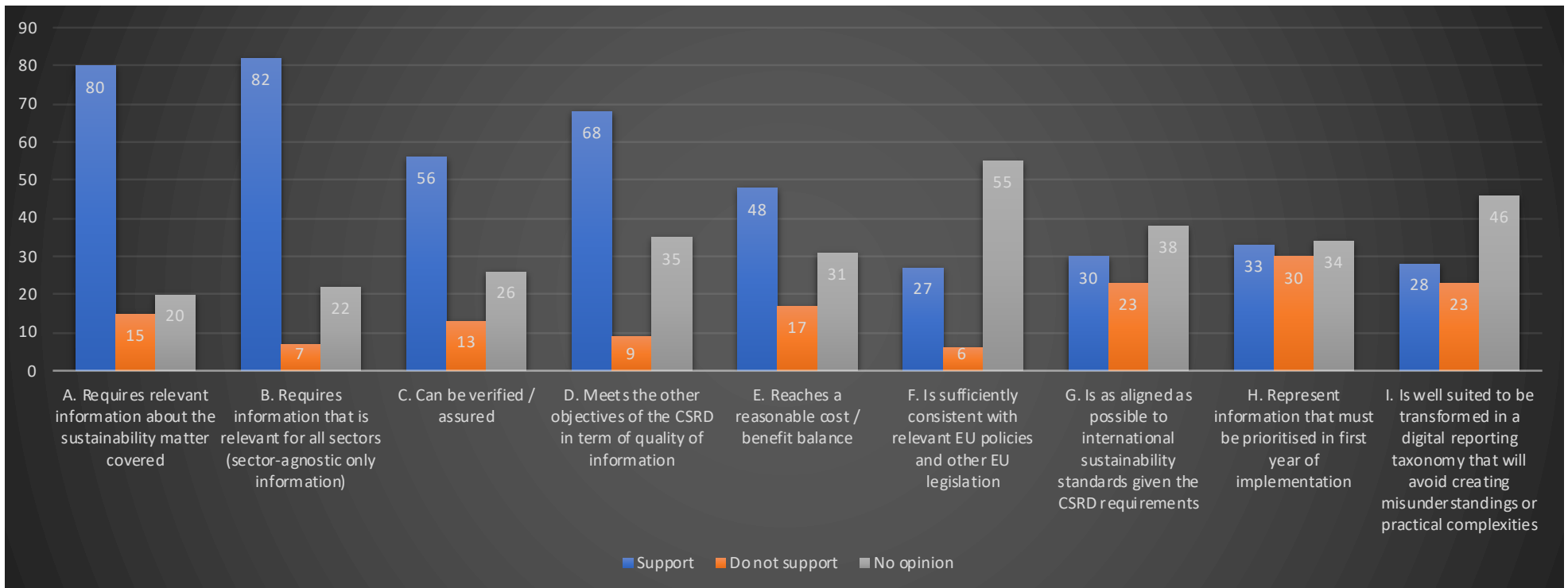
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	45%	6%	48%
Audit firm, assurance provider and/or accounting firm	67%	15%	18%
Rating agency and analysts + Consumer organization	88%	3%	9%
Public authority/regulator/supervisor + National Standard Setter	68%	0%	32%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	69%	19%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	39%	20%	41%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	71%	1%	28%



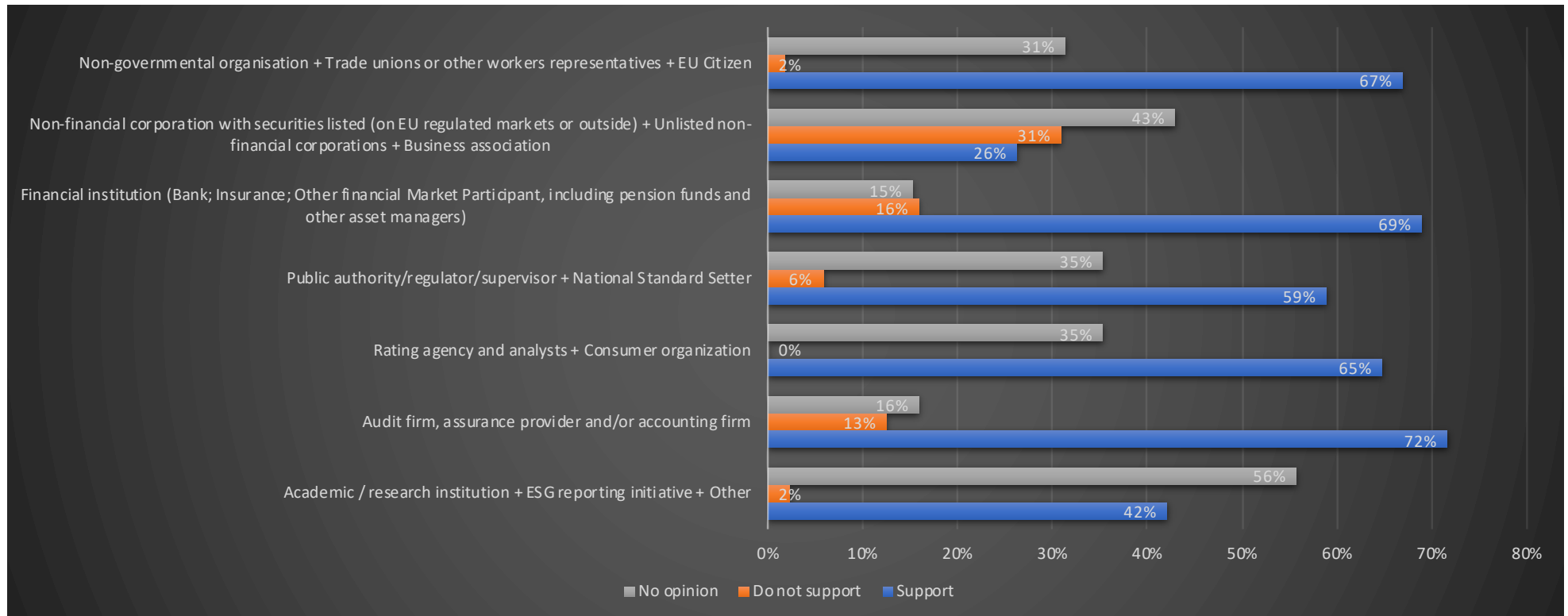
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	80	15	20
B. Requires information that is relevant for all sectors (sector-agnostic only information)	82	7	22
C. Can be verified / assured	56	13	26
D. Meets the other objectives of the CSRD in term of quality of information	68	9	35
E. Reaches a reasonable cost / benefit balance	48	17	31
F. Is sufficiently consistent with relevant EU policies and other EU legislation	27	6	55
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	30	23	38
H. Represent information that must be prioritised in first year of implementation	33	30	34
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	28	23	46



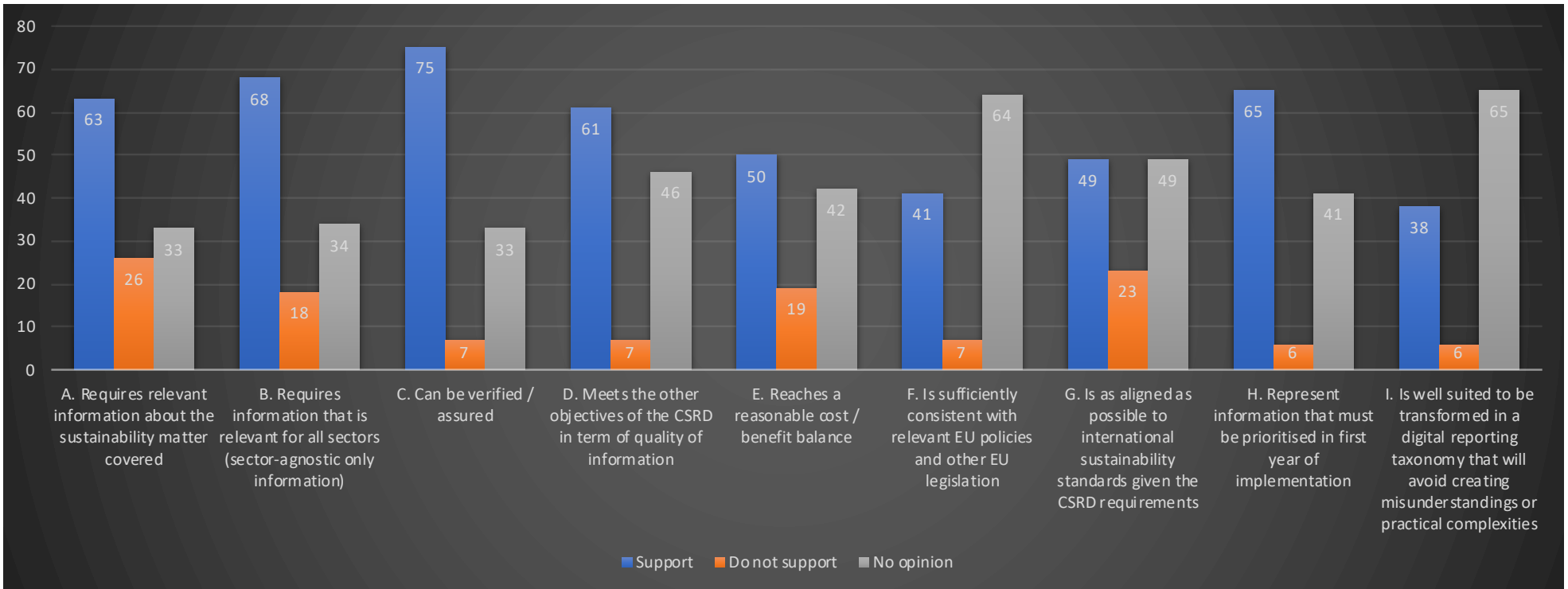
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	2%	56%
Audit firm, assurance provider and/or accounting firm	72%	13%	16%
Rating agency and analysts + Consumer organization	65%	0%	35%
Public authority/regulator/supervisor + National Standard Setter	59%	6%	35%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	69%	16%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	31%	43%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	67%	2%	31%



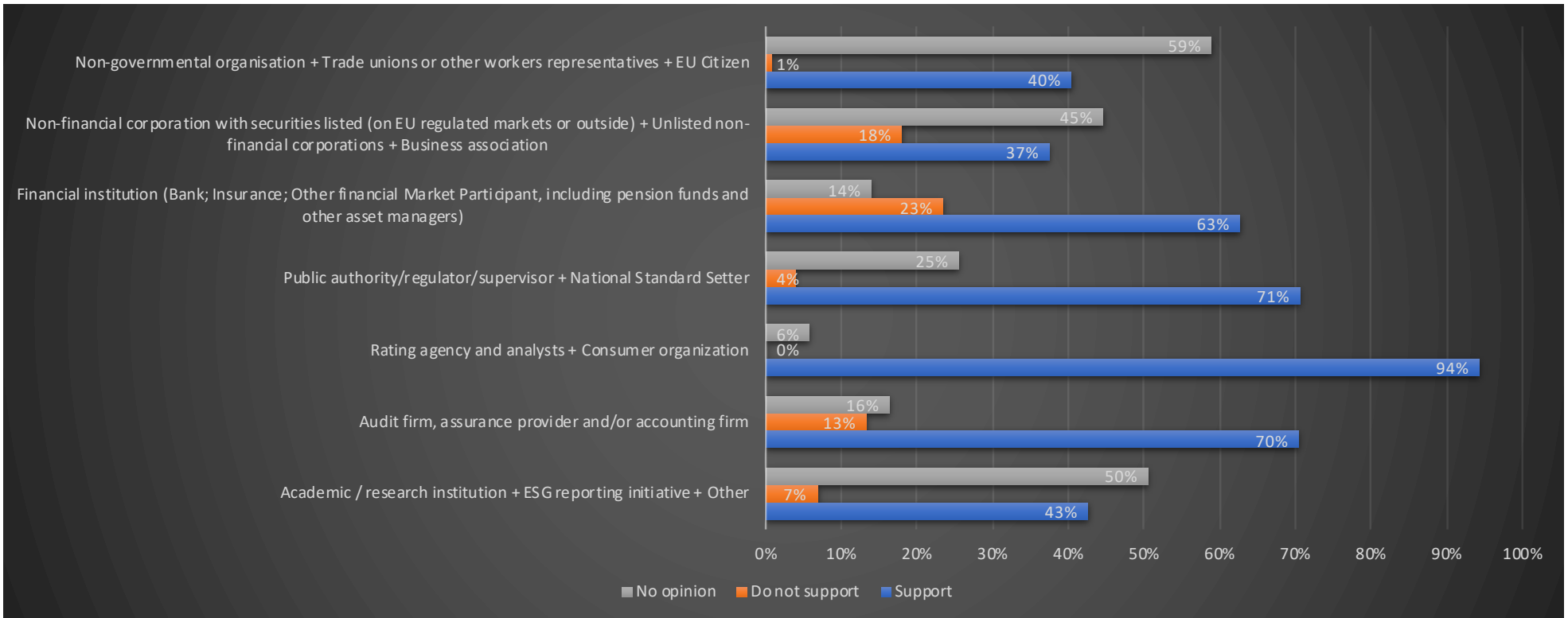
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	63	26	33
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	18	34
C. Can be verified / assured	75	7	33
D. Meets the other objectives of the CSRD in term of quality of information	61	7	46
E. Reaches a reasonable cost / benefit balance	50	19	42
F. Is sufficiently consistent with relevant EU policies and other EU legislation	41	7	64
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	49	23	49
H. Represent information that must be prioritised in first year of implementation	65	6	41
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	6	65



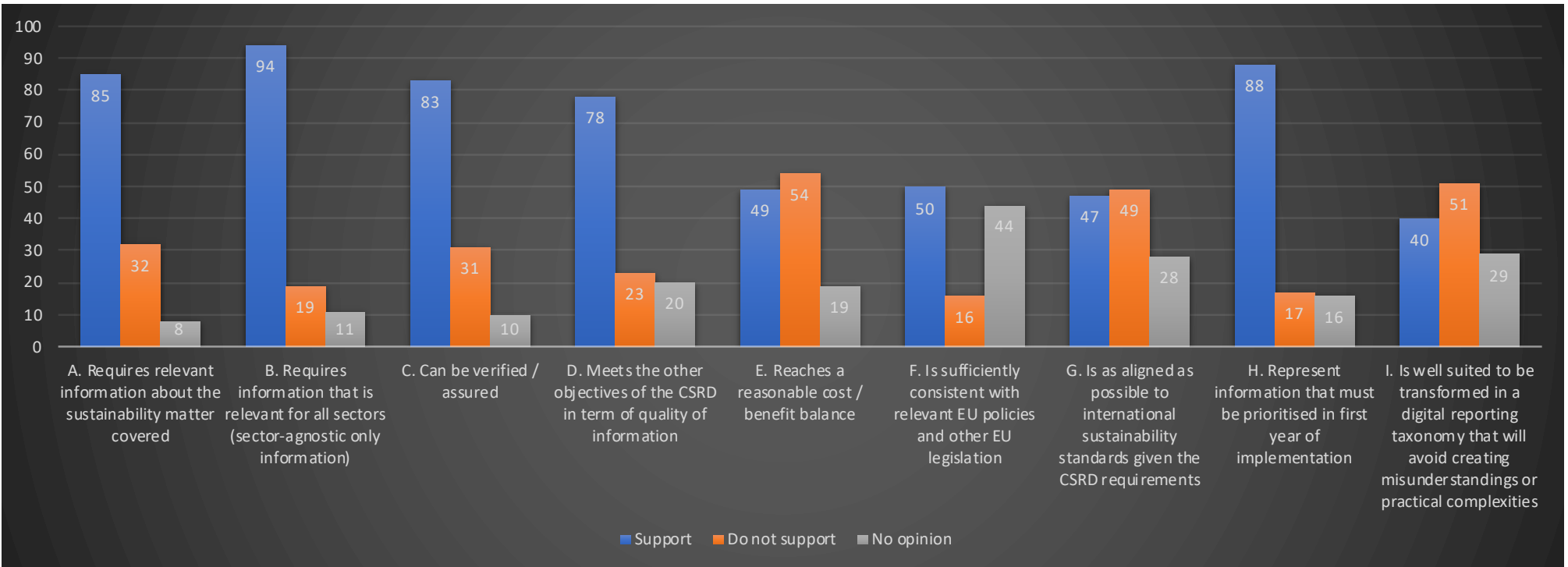
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-GR10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	7%	50%
Audit firm, assurance provider and/or accounting firm	70%	13%	16%
Rating agency and analysts + Consumer organization	94%	0%	6%
Public authority/regulator/supervisor + National Standard Setter	71%	4%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	63%	23%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	37%	18%	45%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	40%	1%	59%



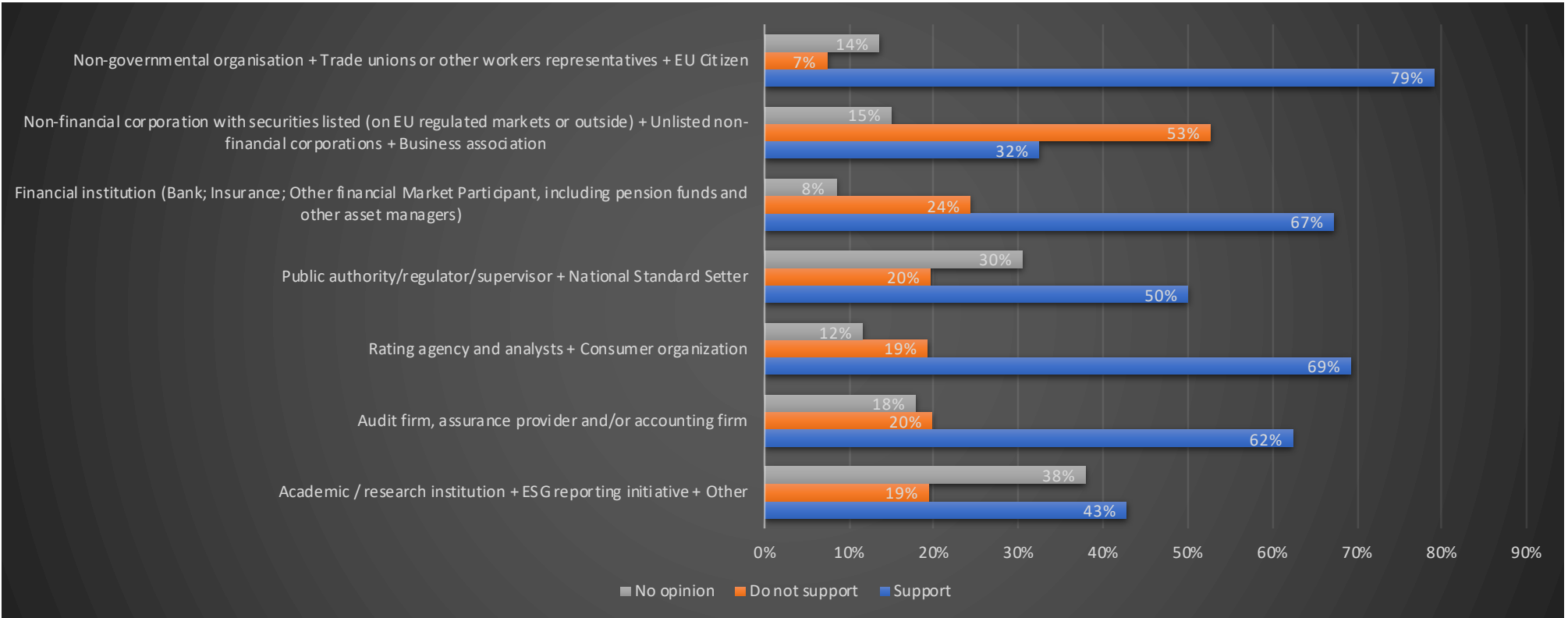
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	32	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	94	19	11
C. Can be verified / assured	83	31	10
D. Meets the other objectives of the CSRD in term of quality of information	78	23	20
E. Reaches a reasonable cost / benefit balance	49	54	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	50	16	44
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	47	49	28
H. Represent information that must be prioritised in first year of implementation	88	17	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	51	29



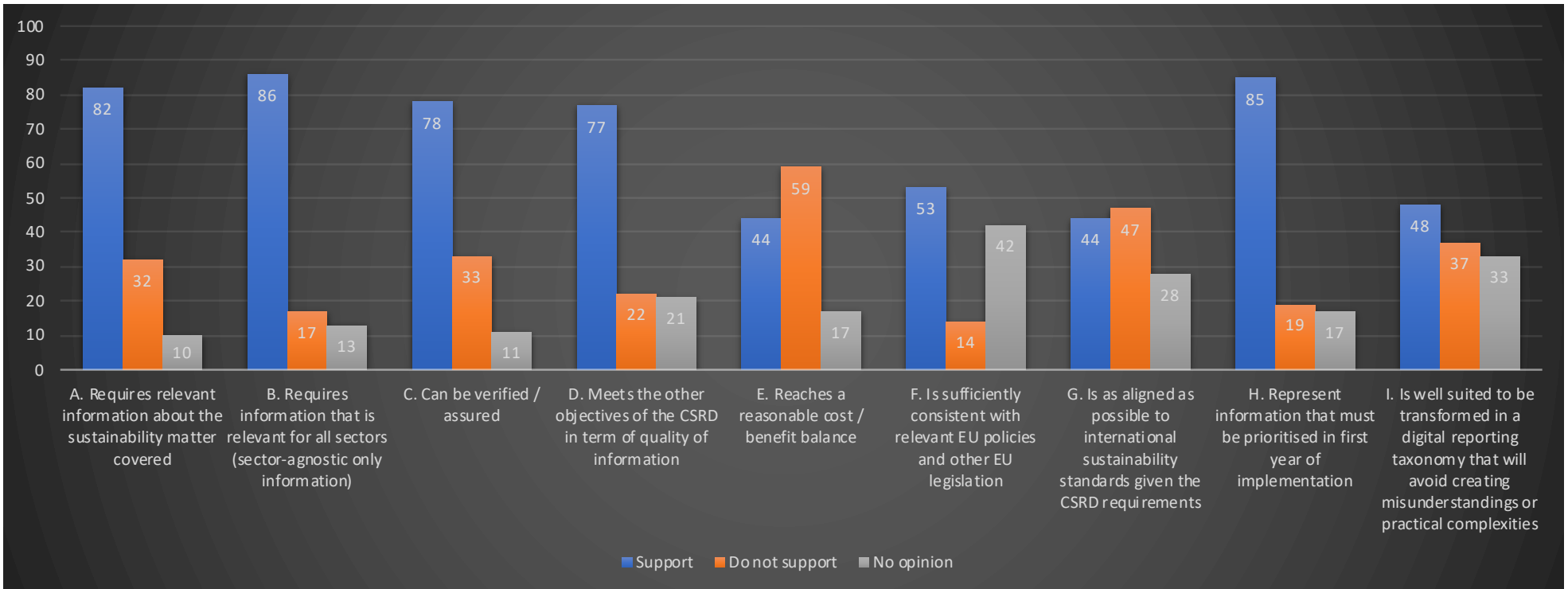
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	19%	38%
Audit firm, assurance provider and/or accounting firm	62%	20%	18%
Rating agency and analysts + Consumer organization	69%	19%	12%
Public authority/regulator/supervisor + National Standard Setter	50%	20%	30%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	67%	24%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	53%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	7%	14%



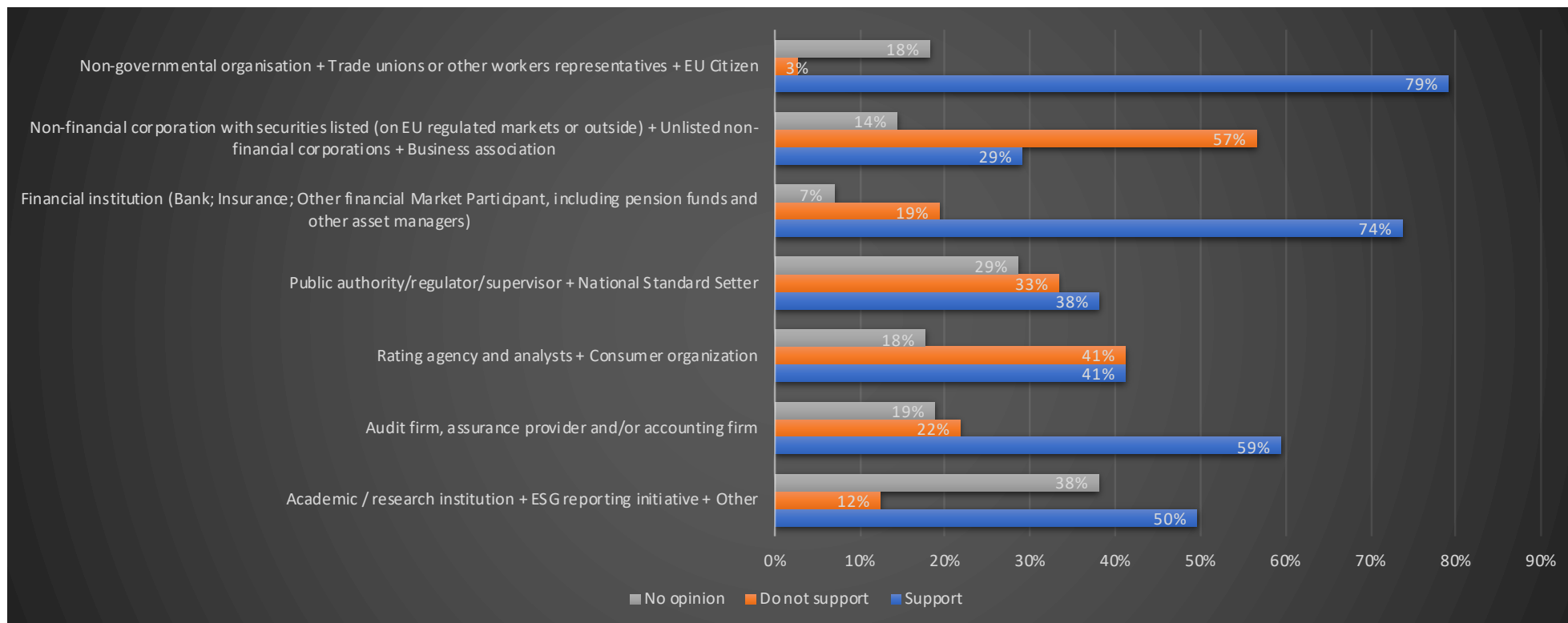
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	82	32	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	86	17	13
C. Can be verified / assured	78	33	11
D. Meets the other objectives of the CSRD in term of quality of information	77	22	21
E. Reaches a reasonable cost / benefit balance	44	59	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	14	42
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	44	47	28
H. Represent information that must be prioritised in first year of implementation	85	19	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	48	37	33



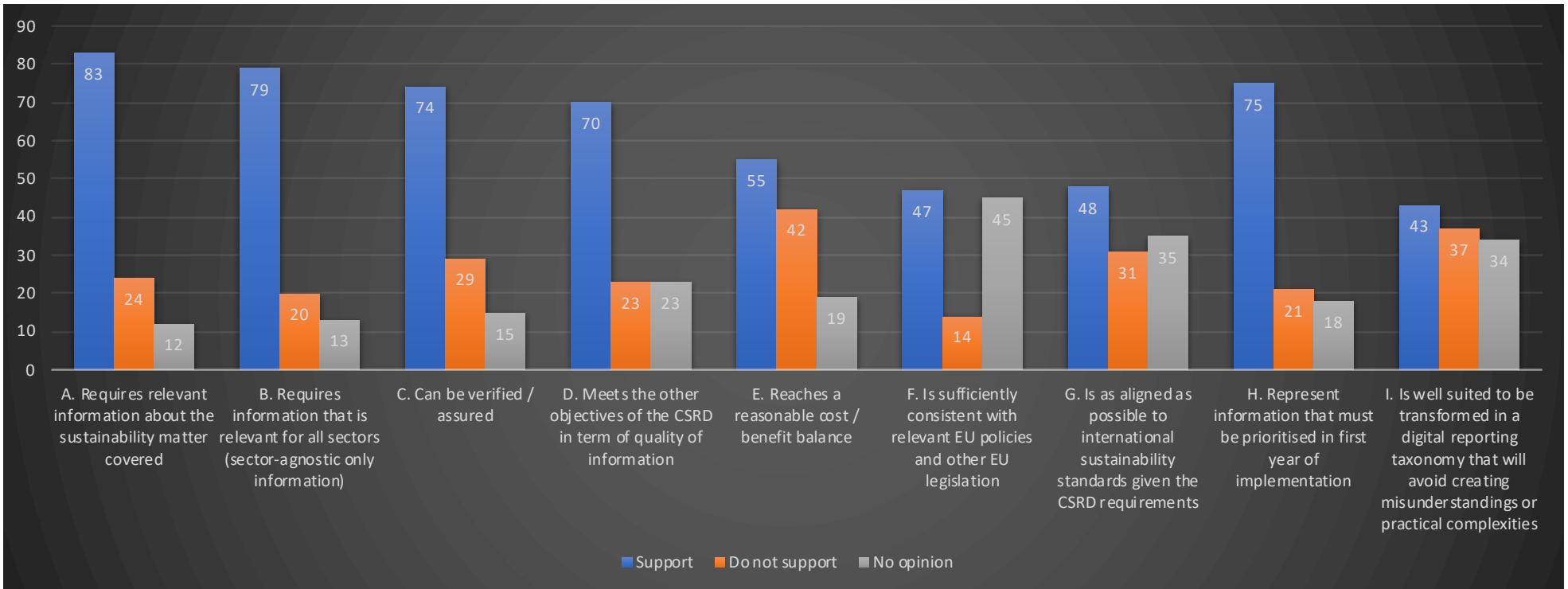
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	12%	38%
Audit firm, assurance provider and/or accounting firm	59%	22%	19%
Rating agency and analysts + Consumer organization	41%	41%	18%
Public authority/regulator/supervisor + National Standard Setter	38%	33%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	74%	19%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	57%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	3%	18%



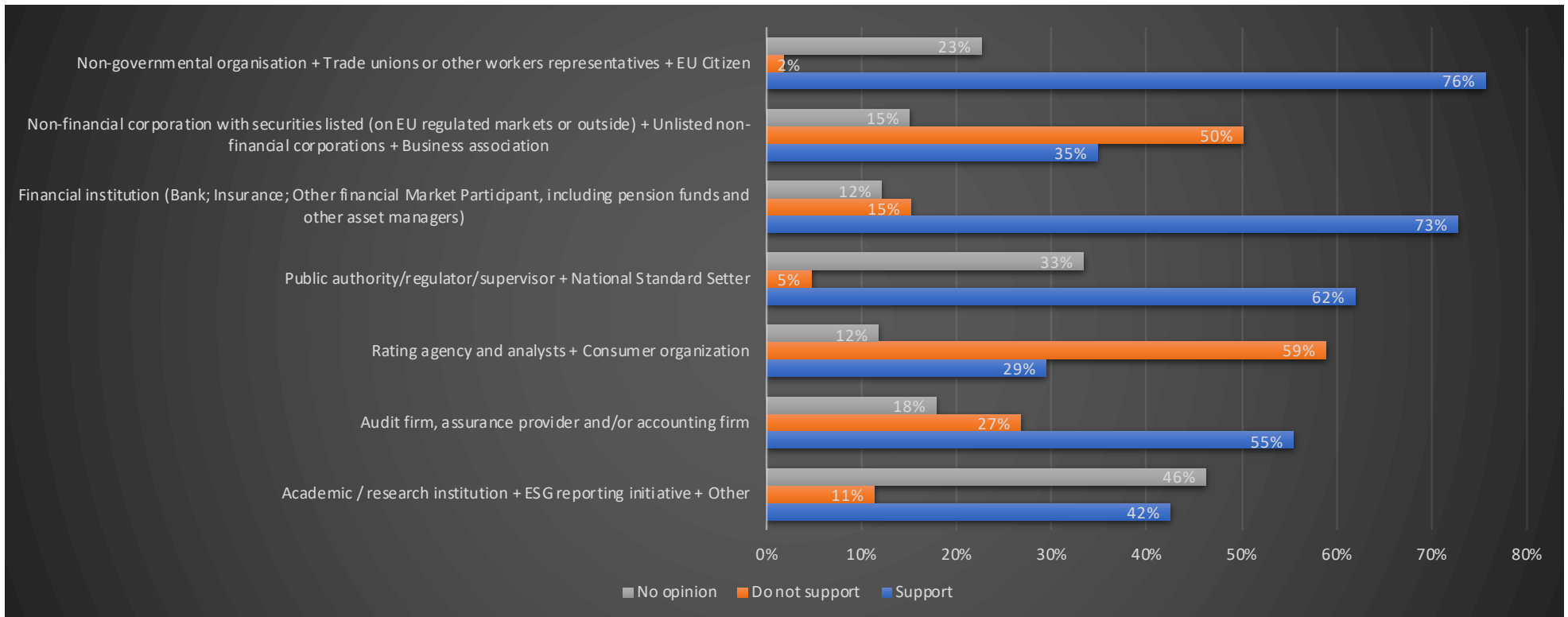
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	83	24	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	79	20	13
C. Can be verified / assured	74	29	15
D. Meets the other objectives of the CSRD in term of quality of information	70	23	23
E. Reaches a reasonable cost / benefit balance	55	42	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	47	14	45
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	31	35
H. Represent information that must be prioritised in first year of implementation	75	21	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	43	37	34



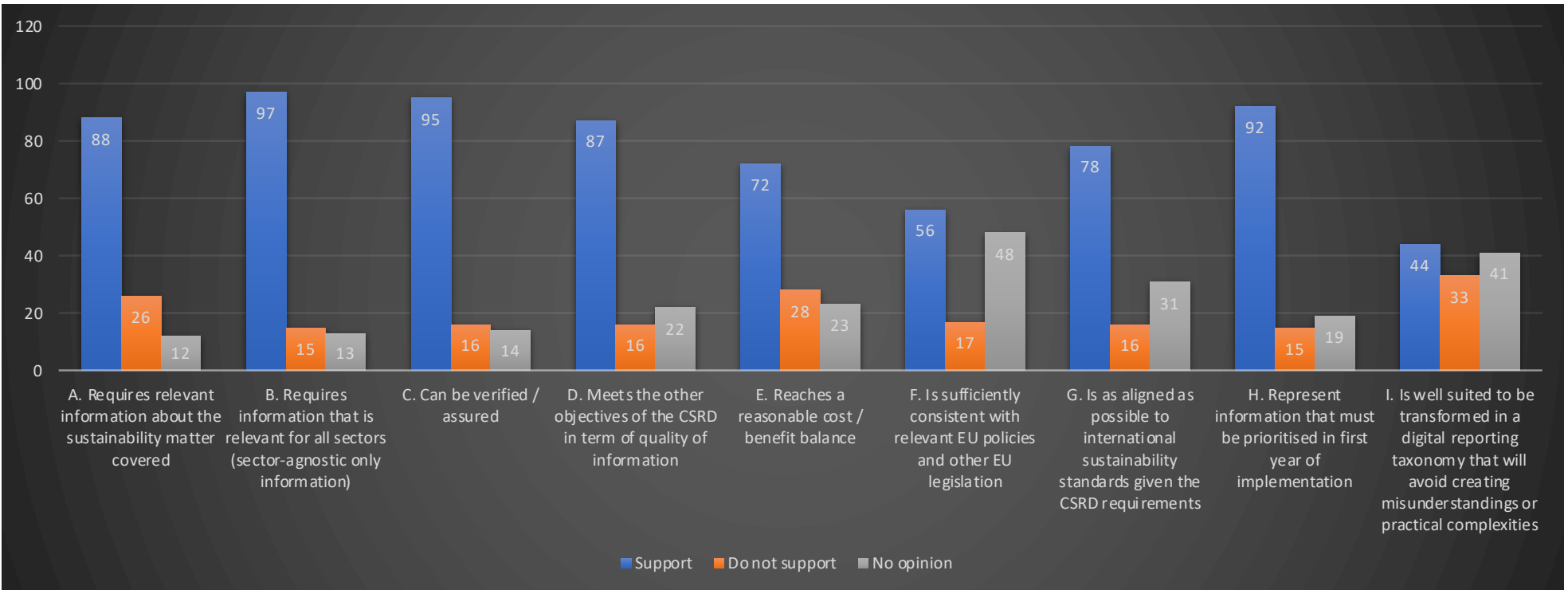
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-IRO3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	11%	46%
Audit firm, assurance provider and/or accounting firm	55%	27%	18%
Rating agency and analysts + Consumer organization	29%	59%	12%
Public authority/regulator/supervisor + National Standard Setter	62%	5%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	73%	15%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	50%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	76%	2%	23%



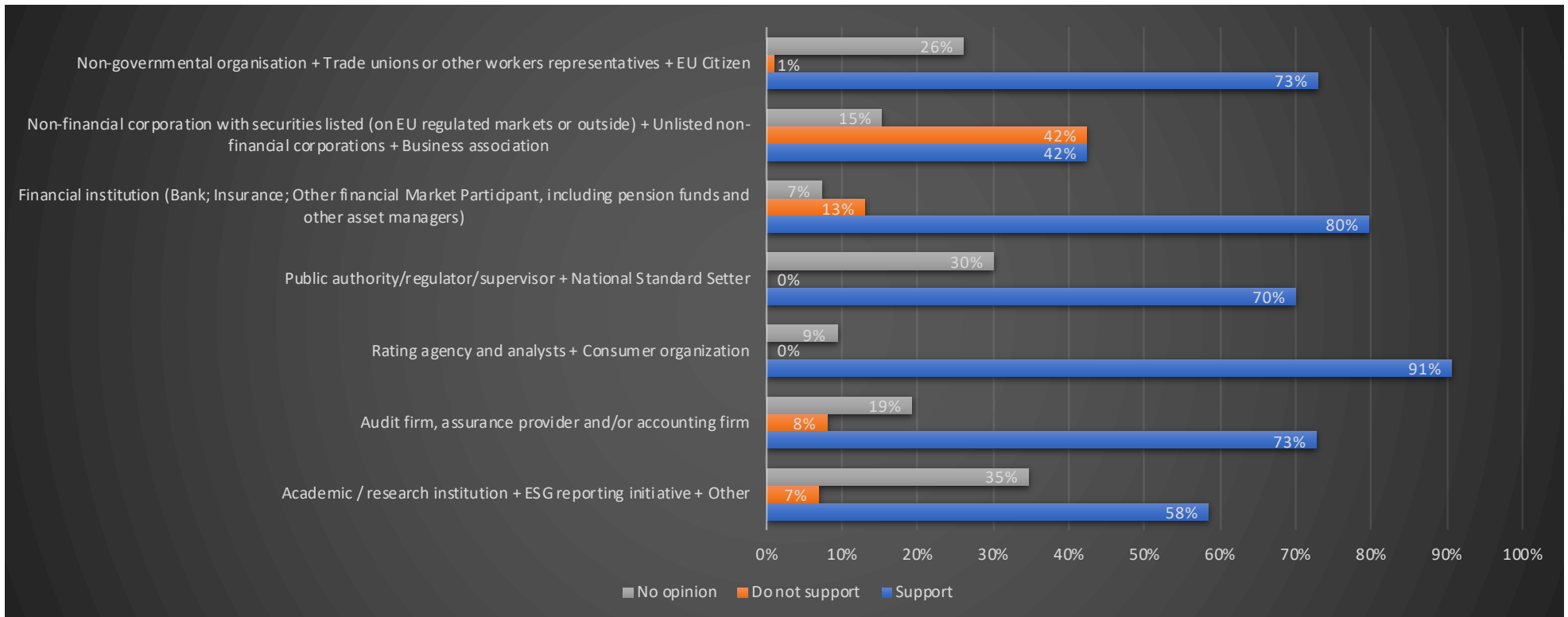
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	88	26	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	97	15	13
C. Can be verified / assured	95	16	14
D. Meets the other objectives of the CSRD in term of quality of information	87	16	22
E. Reaches a reasonable cost / benefit balance	72	28	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	56	17	48
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	78	16	31
H. Represent information that must be prioritised in first year of implementation	92	15	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	33	41



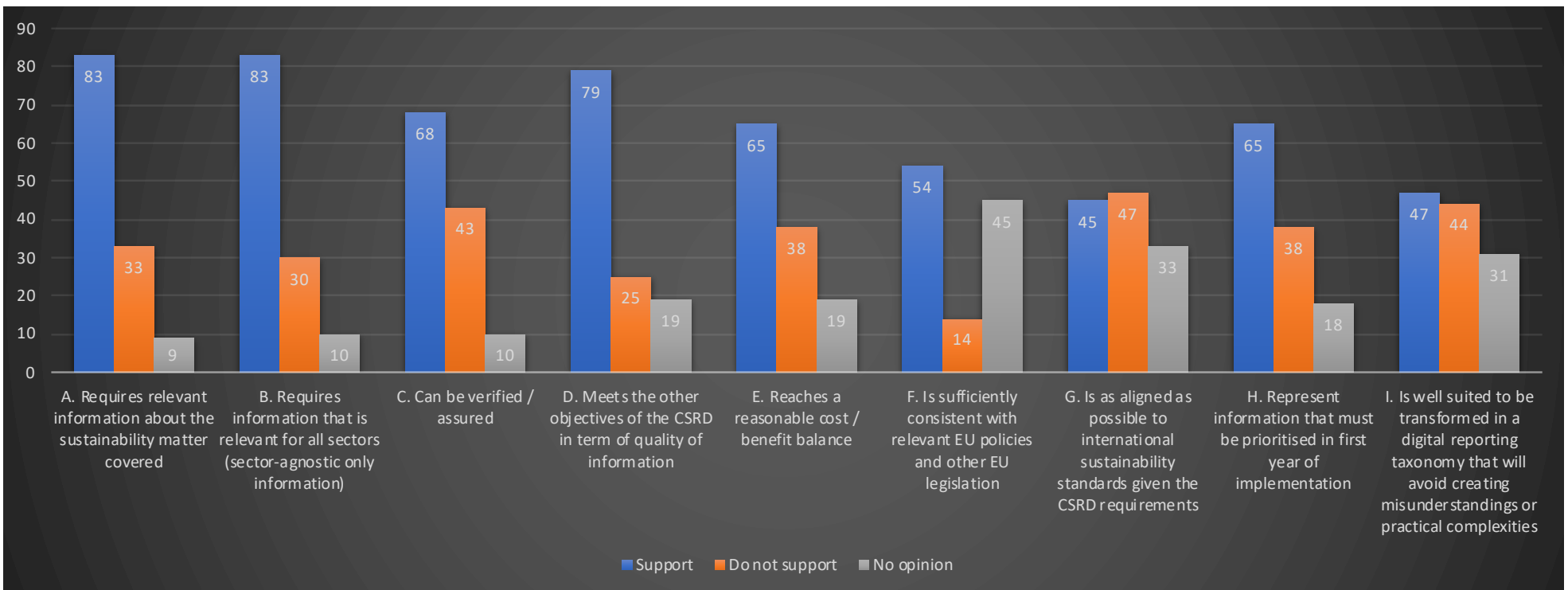
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	58%	7%	35%
Audit firm, assurance provider and/or accounting firm	73%	8%	19%
Rating agency and analysts + Consumer organization	91%	0%	9%
Public authority/regulator/supervisor + National Standard Setter	70%	0%	30%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	80%	13%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	42%	42%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	73%	1%	26%



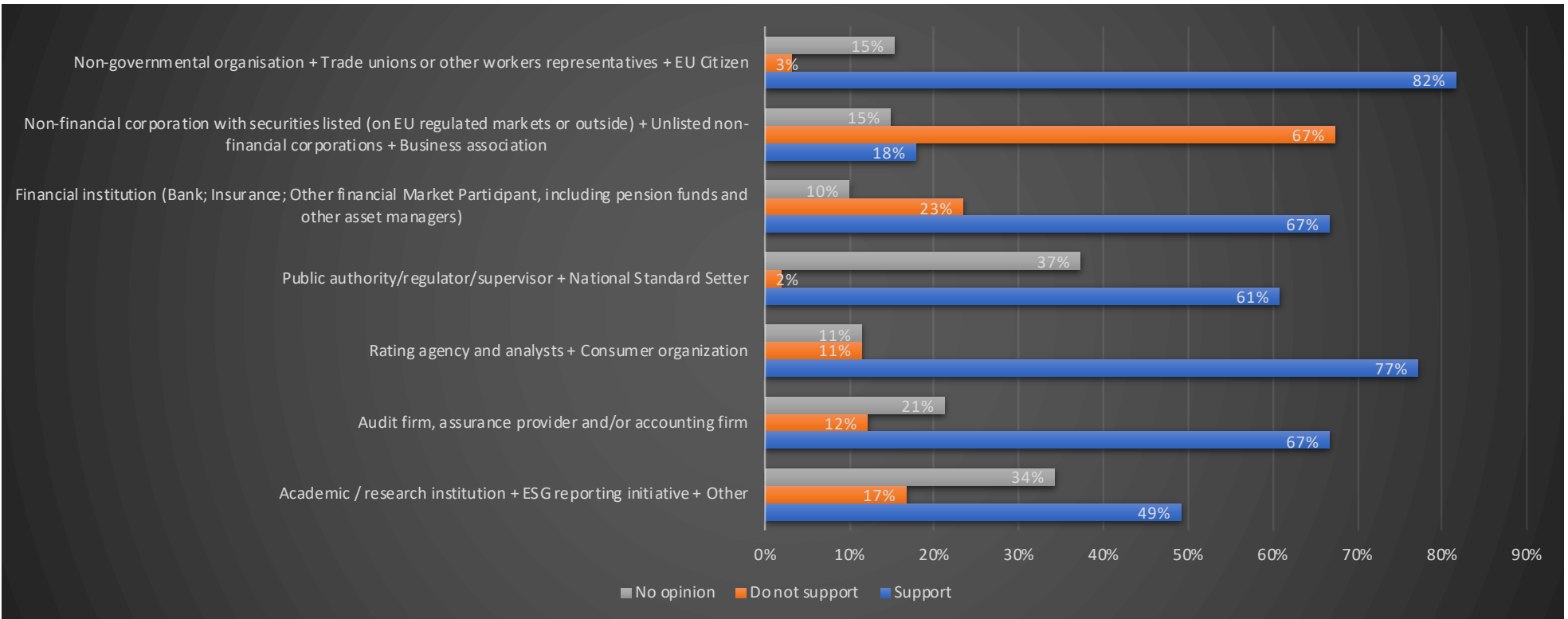
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	83	33	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	83	30	10
C. Can be verified / assured	68	43	10
D. Meets the other objectives of the CSRD in term of quality of information	79	25	19
E. Reaches a reasonable cost / benefit balance	65	38	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	54	14	45
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	47	33
H. Represent information that must be prioritised in first year of implementation	65	38	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	47	44	31



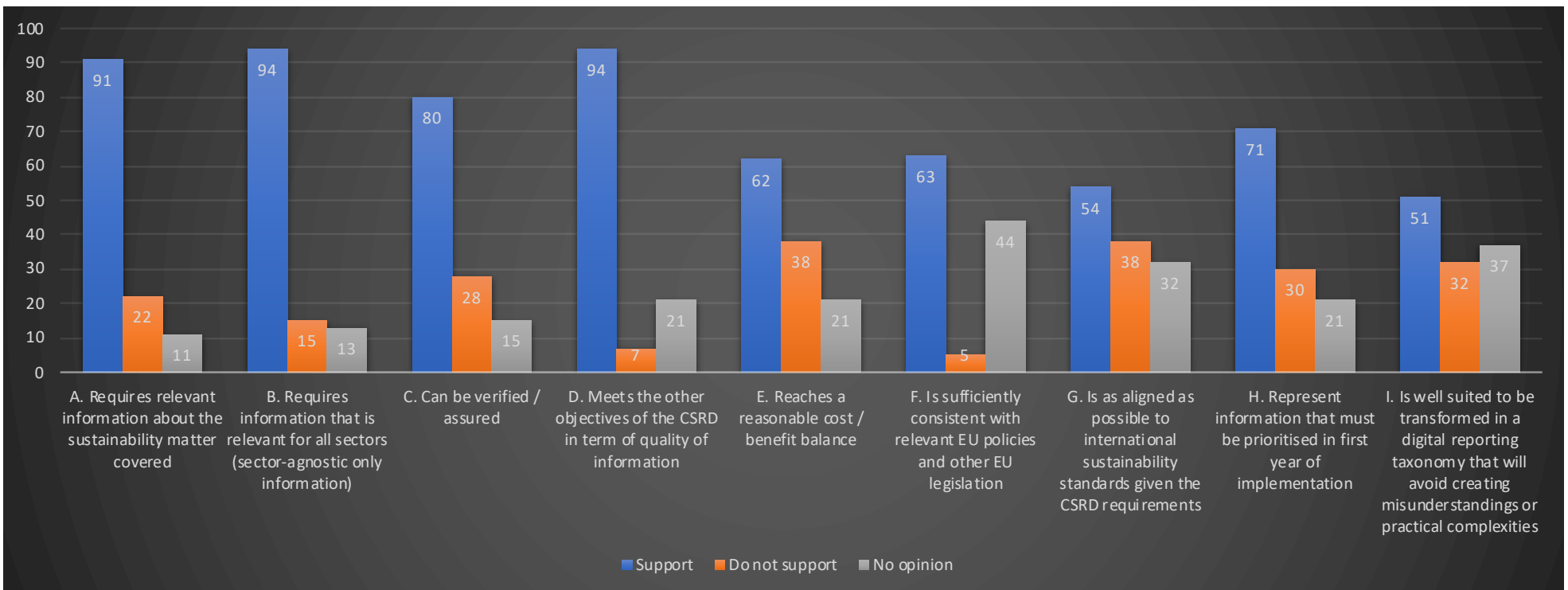
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	17%	34%
Audit firm, assurance provider and/or accounting firm	67%	12%	21%
Rating agency and analysts + Consumer organization	77%	11%	11%
Public authority/regulator/supervisor + National Standard Setter	61%	2%	37%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	67%	23%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	18%	67%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	82%	3%	15%



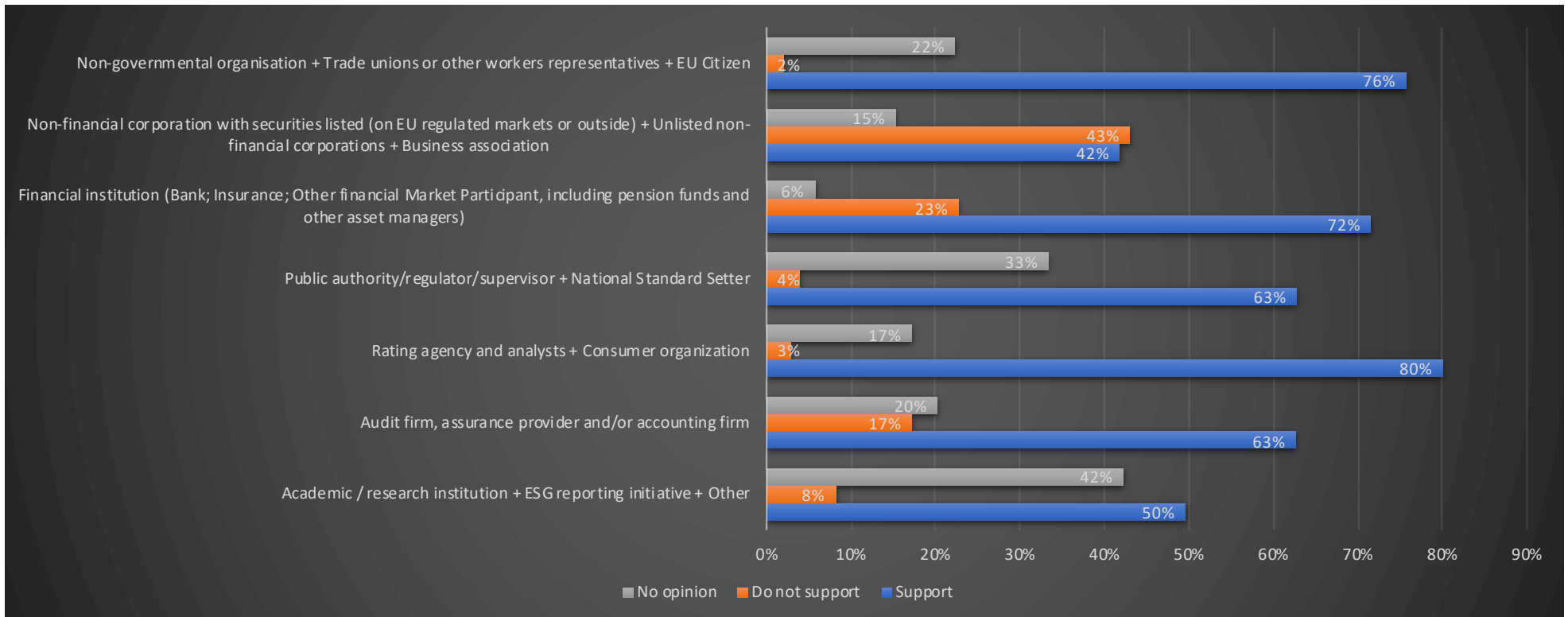
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	91	22	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	94	15	13
C. Can be verified / assured	80	28	15
D. Meets the other objectives of the CSRD in term of quality of information	94	7	21
E. Reaches a reasonable cost / benefit balance	62	38	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	63	5	44
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	54	38	32
H. Represent information that must be prioritised in first year of implementation	71	30	21
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	51	32	37



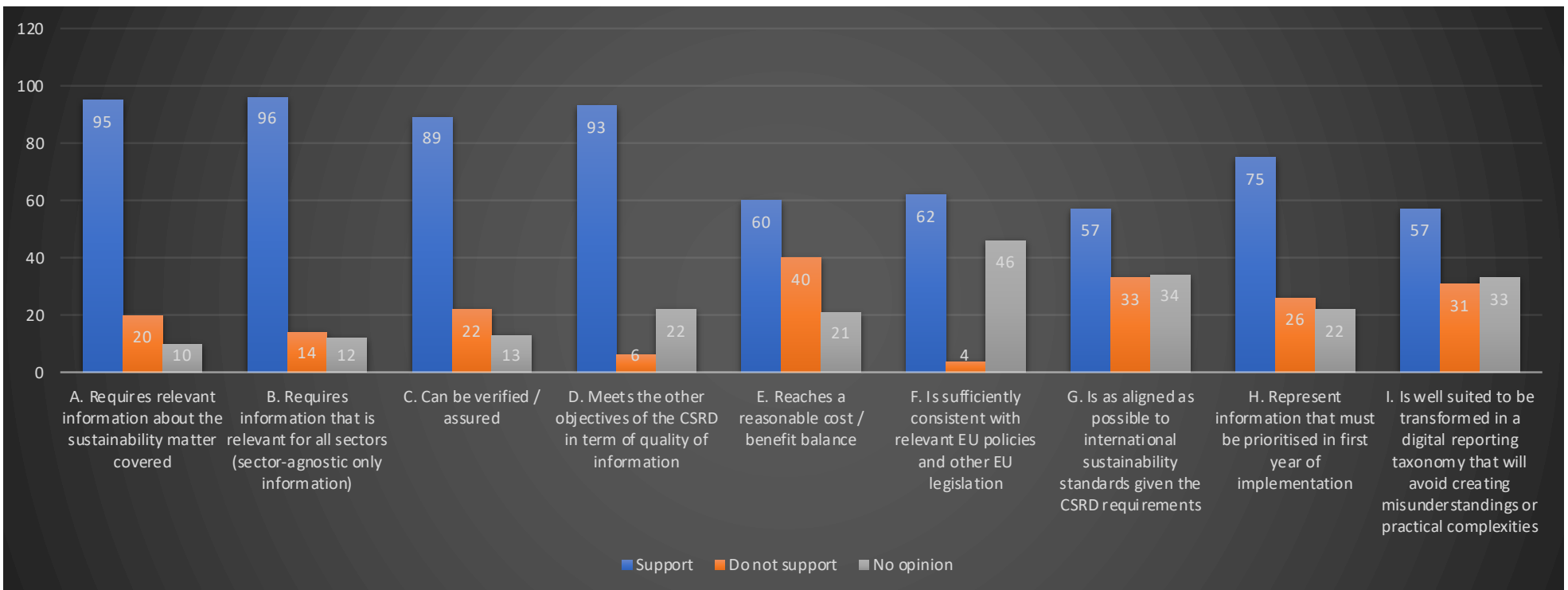
ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	8%	42%
Audit firm, assurance provider and/or accounting firm	63%	17%	20%
Rating agency and analysts + Consumer organization	80%	3%	17%
Public authority/regulator/supervisor + National Standard Setter	63%	4%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	72%	23%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	42%	43%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	76%	2%	22%



ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	95	20	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	96	14	12
C. Can be verified / assured	89	22	13
D. Meets the other objectives of the CSRD in term of quality of information	93	6	22
E. Reaches a reasonable cost / benefit balance	60	40	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	62	4	46
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	57	33	34
H. Represent information that must be prioritised in first year of implementation	75	26	22
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	57	31	33



ESRS 2 General, strategy, governance and materiality assessment disclosure requirements (DR2-SBM4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	6%	45%
Audit firm, assurance provider and/or accounting firm	67%	15%	18%
Rating agency and analysts + Consumer organization	89%	3%	9%
Public authority/regulator/supervisor + National Standard Setter	63%	4%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	71%	21%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	45%	40%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	78%	2%	20%

