

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.

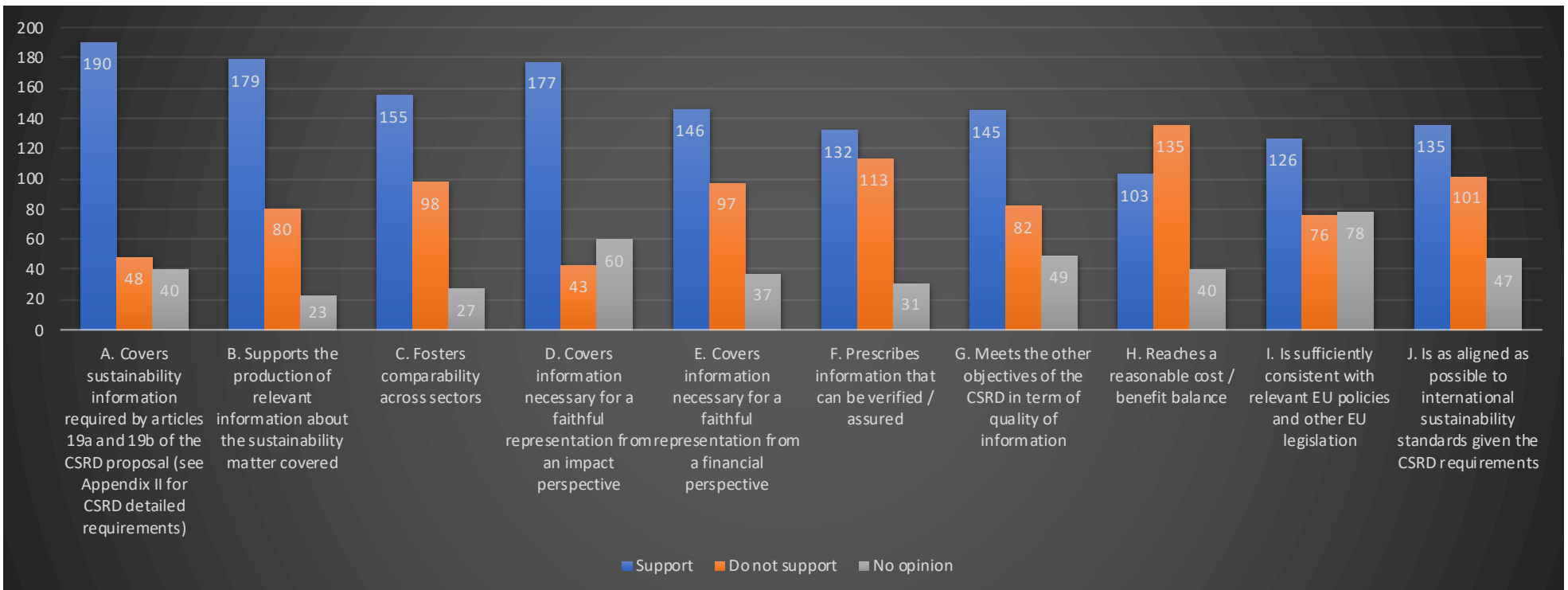
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

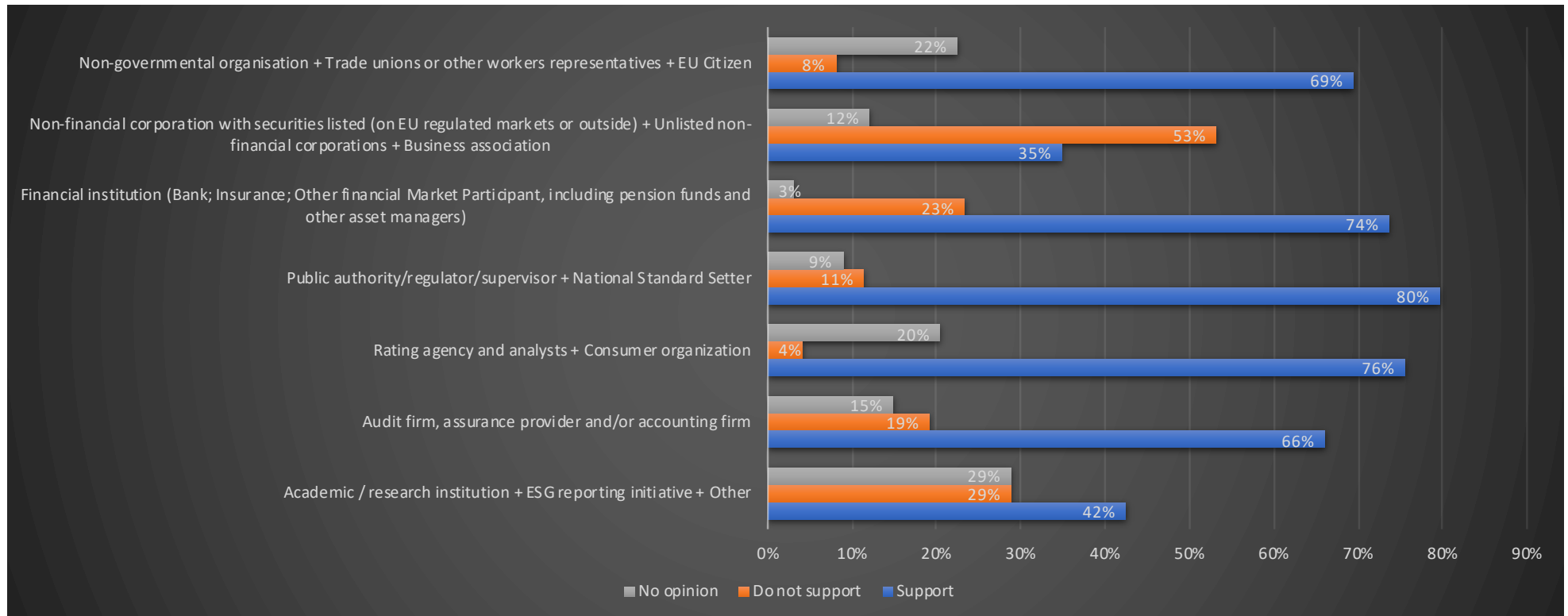
ESRS E1 Climate change (overall ED relevance/content)

	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)	190	48	40
B. Supports the production of relevant information about the sustainability matter covered	179	80	23
C. Fosters comparability across sectors	155	98	27
D. Covers information necessary for a faithful representation from an impact perspective	177	43	60
E. Covers information necessary for a faithful representation from a financial perspective	146	97	37
F. Prescribes information that can be verified / assured	132	113	31
G. Meets the other objectives of the CSRD in term of quality of information	145	82	49
H. Reaches a reasonable cost / benefit balance	103	135	40
I. Is sufficiently consistent with relevant EU policies and other EU legislation	126	76	78
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	135	101	47



ESRS E1 Climate change (overall ED relevance/content)

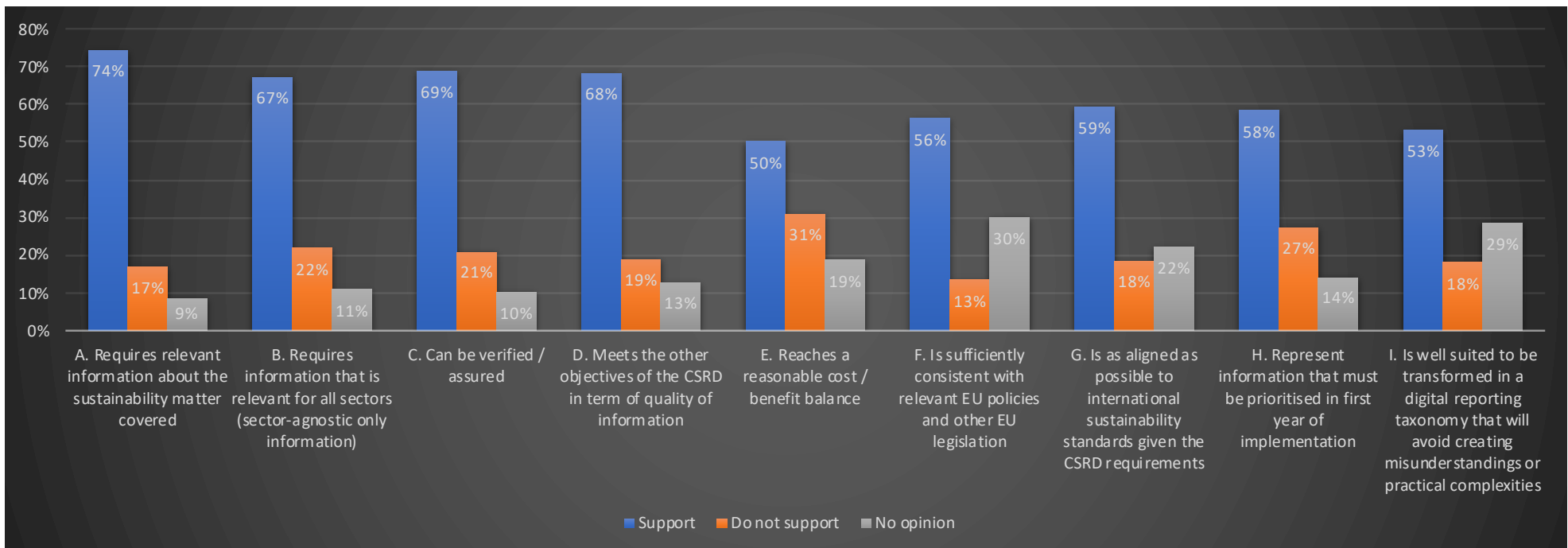
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	29%	29%
Audit firm, assurance provider and/or accounting firm	66%	19%	15%
Rating agency and analysts + Consumer organization	76%	4%	20%
Public authority/regulator/supervisor + National Standard Setter	80%	11%	9%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	74%	23%	3%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	53%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	8%	22%



Survey 2 results

ESRS E1 Climate change

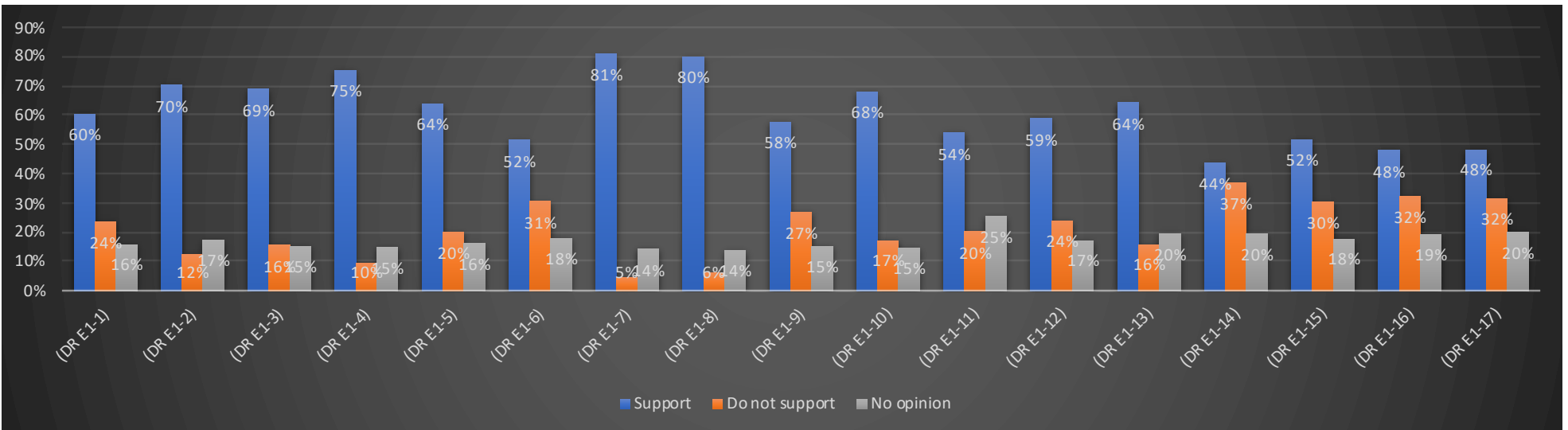
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	74%	17%	9%	100%	1748	400	205
B. Requires information that is relevant for all sectors (sector-agnostic only information)	67%	22%	11%	100%	1562	510	254
C. Can be verified / assured	69%	21%	10%	100%	1581	482	239
D. Meets the other objectives of the CSRD in term of quality of information	68%	19%	13%	100%	1548	433	292
E. Reaches a reasonable cost / benefit balance	50%	31%	19%	100%	1136	702	426
F. Is sufficiently consistent with relevant EU policies and other EU legislation	56%	13%	30%	100%	1236	295	660
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	59%	18%	22%	100%	1325	412	497
H. Represent information that must be prioritised in first year of implementation	58%	27%	14%	100%	1323	621	321
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	53%	18%	29%	100%	1174	400	633



Survey 2 results

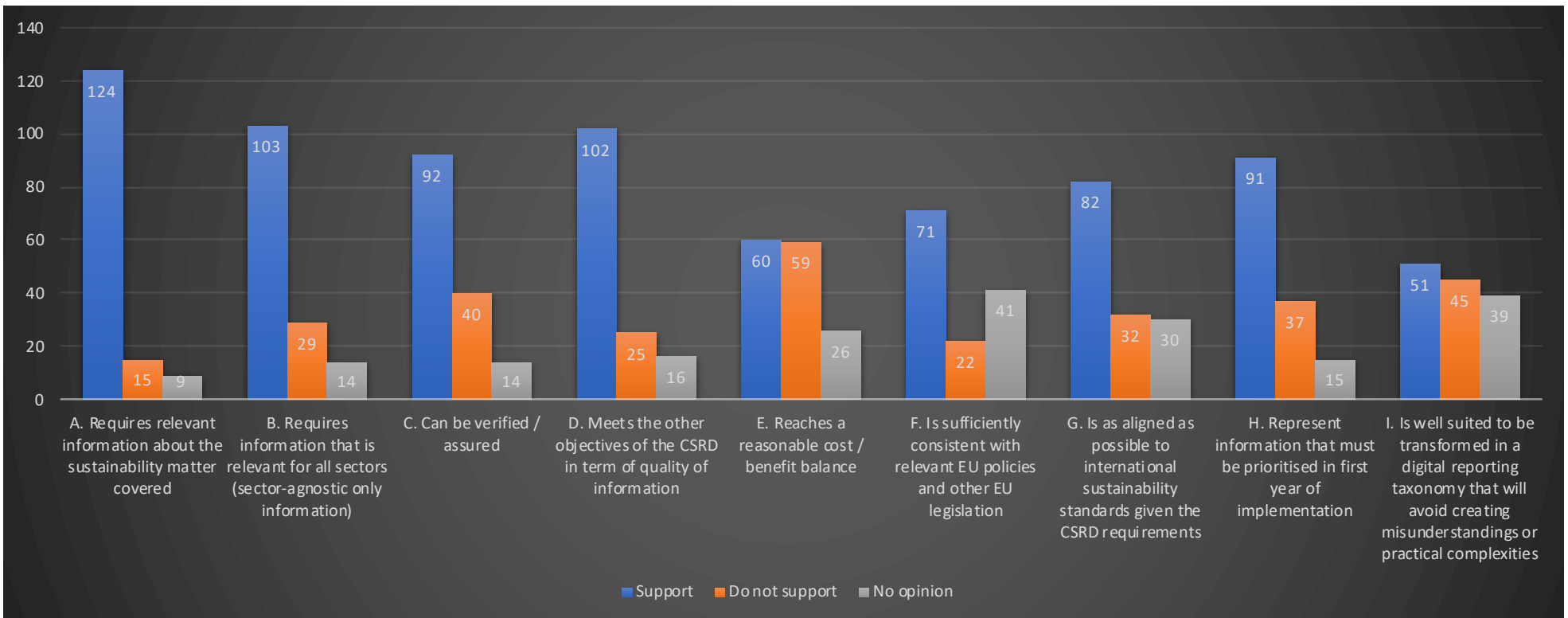
ESRS E1 Climate change

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR E1-1)	60%	24%	16%	100%	776	304	204
(DR E1-2)	70%	12%	17%	100%	858	151	210
(DR E1-3)	69%	16%	15%	100%	863	197	193
(DR E1-4)	75%	10%	15%	100%	925	119	185
(DR E1-5)	64%	20%	16%	100%	775	244	195
(DR E1-6)	52%	31%	18%	100%	614	364	214
(DR E1-7)	81%	5%	14%	100%	1012	60	180
(DR E1-8)	80%	6%	14%	100%	995	79	171
(DR E1-9)	58%	27%	15%	100%	722	338	192
(DR E1-10)	68%	17%	15%	100%	839	213	182
(DR E1-11)	54%	20%	25%	100%	630	236	296
(DR E1-12)	59%	24%	17%	100%	712	289	207
(DR E1-13)	64%	16%	20%	100%	748	186	230
(DR E1-14)	44%	37%	20%	100%	449	379	202
(DR E1-15)	52%	30%	18%	100%	602	355	208
(DR E1-16)	48%	32%	19%	100%	573	387	232
(DR E1-17)	48%	32%	20%	100%	540	354	226



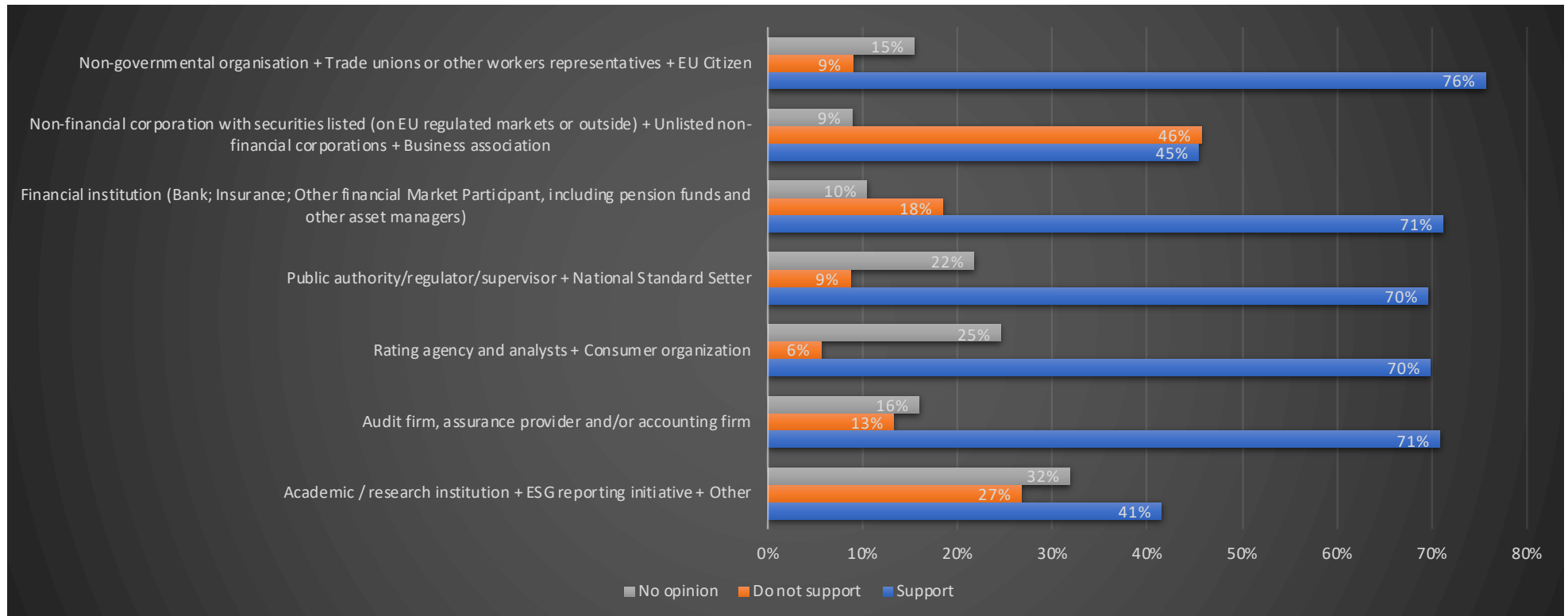
ESRS E1 Climate change (DR E1-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	124	15	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	103	29	14
C. Can be verified / assured	92	40	14
D. Meets the other objectives of the CSRD in term of quality of information	102	25	16
E. Reaches a reasonable cost / benefit balance	60	59	26
F. Is sufficiently consistent with relevant EU policies and other EU legislation	71	22	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	82	32	30
H. Represent information that must be prioritised in first year of implementation	91	37	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	51	45	39



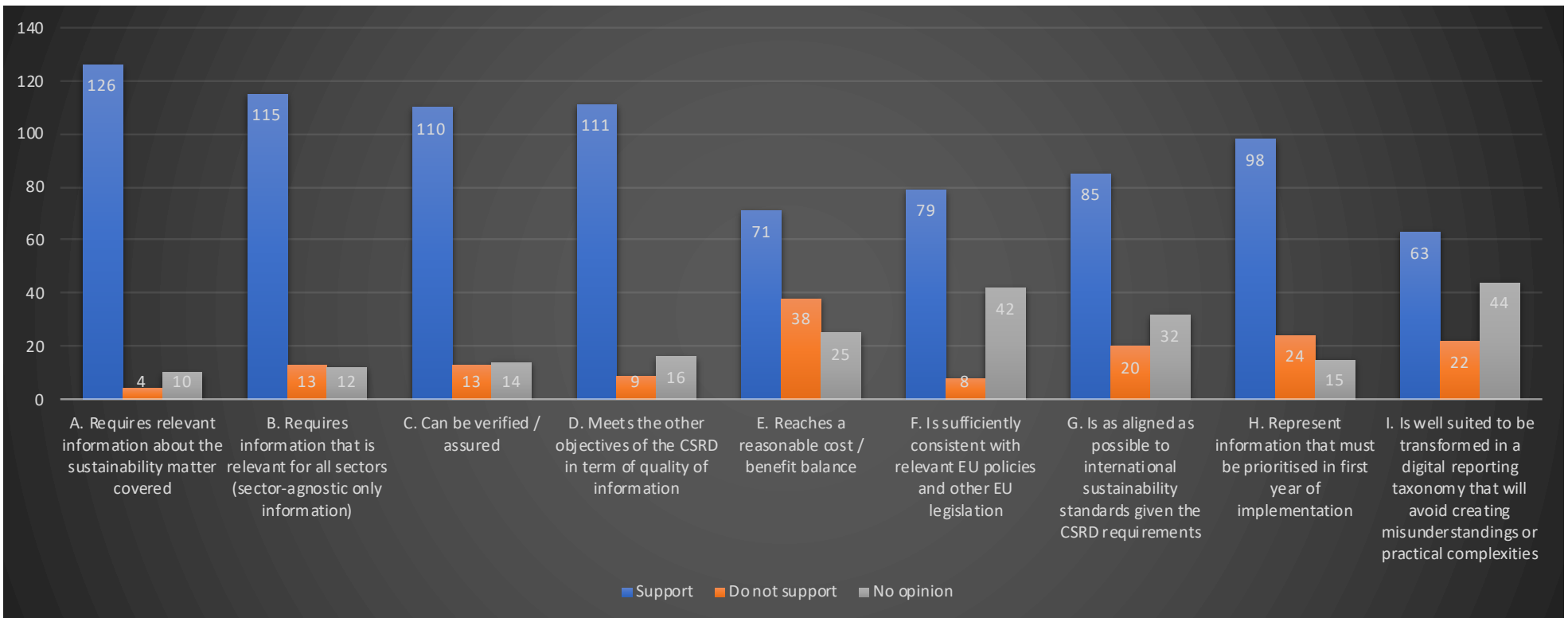
ESRS E1 Climate change (DR E1-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	27%	32%
Audit firm, assurance provider and/or accounting firm	71%	13%	16%
Rating agency and analysts + Consumer organization	70%	6%	25%
Public authority/regulator/supervisor + National Standard Setter	70%	9%	22%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	71%	18%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	45%	46%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	76%	9%	15%



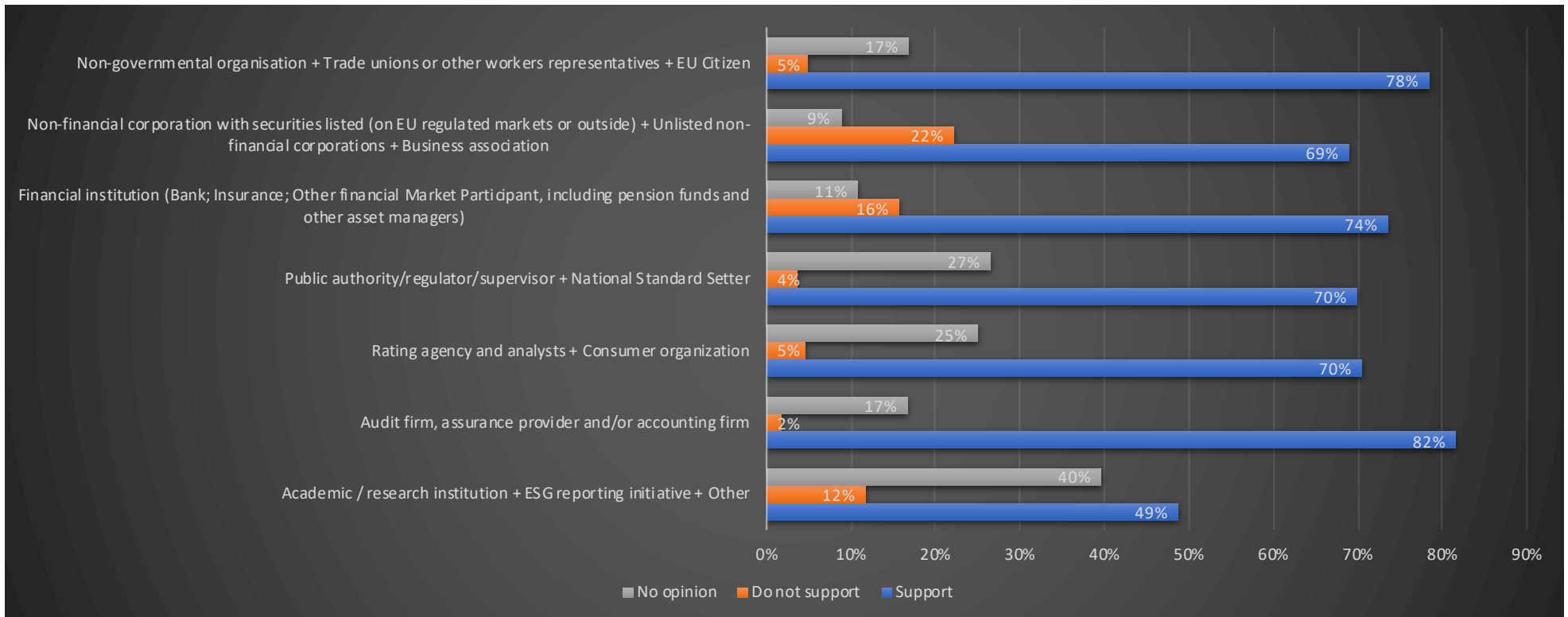
ESRS E1 Climate change (DR E1-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	126	4	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	115	13	12
C. Can be verified / assured	110	13	14
D. Meets the other objectives of the CSRD in term of quality of information	111	9	16
E. Reaches a reasonable cost / benefit balance	71	38	25
F. Is sufficiently consistent with relevant EU policies and other EU legislation	79	8	42
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	85	20	32
H. Represent information that must be prioritised in first year of implementation	98	24	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	63	22	44



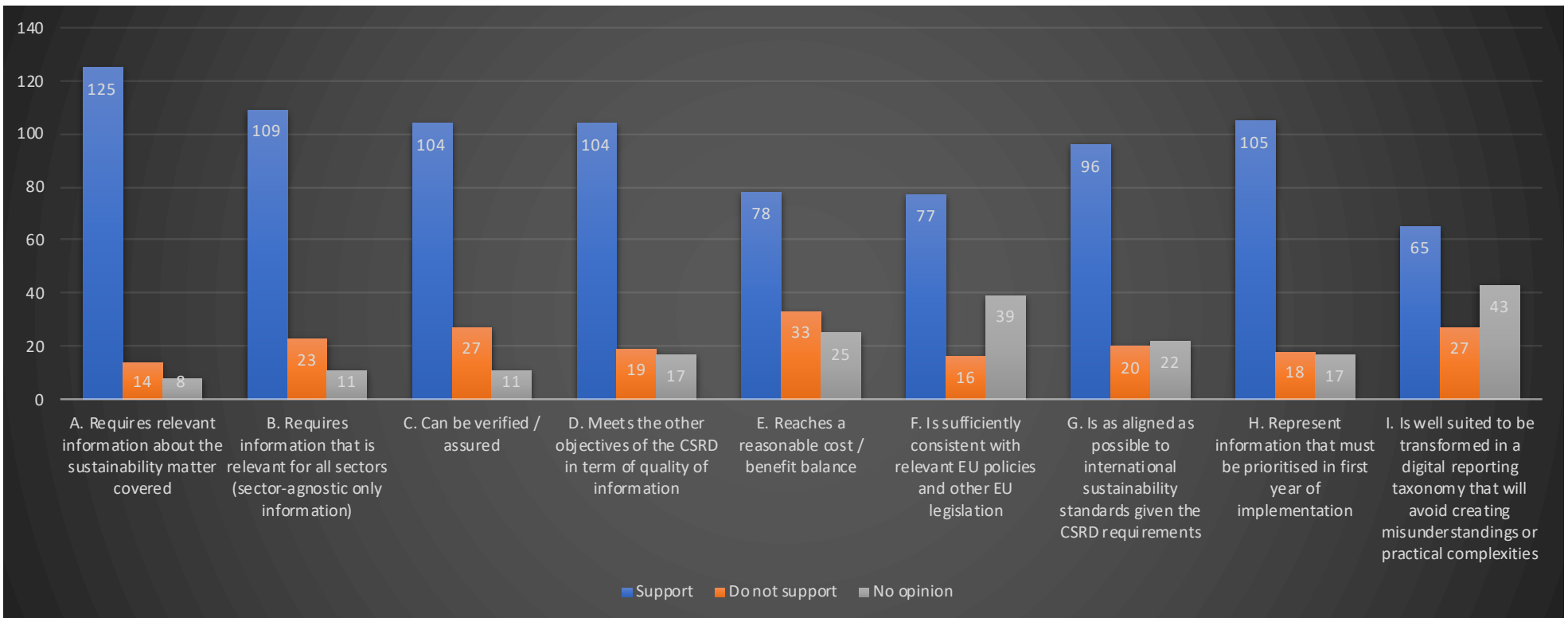
ESRS E1 Climate change (DR E1-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	12%	40%
Audit firm, assurance provider and/or accounting firm	82%	2%	17%
Rating agency and analysts + Consumer organization	70%	5%	25%
Public authority/regulator/supervisor + National Standard Setter	70%	4%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	74%	16%	11%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	69%	22%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	78%	5%	17%



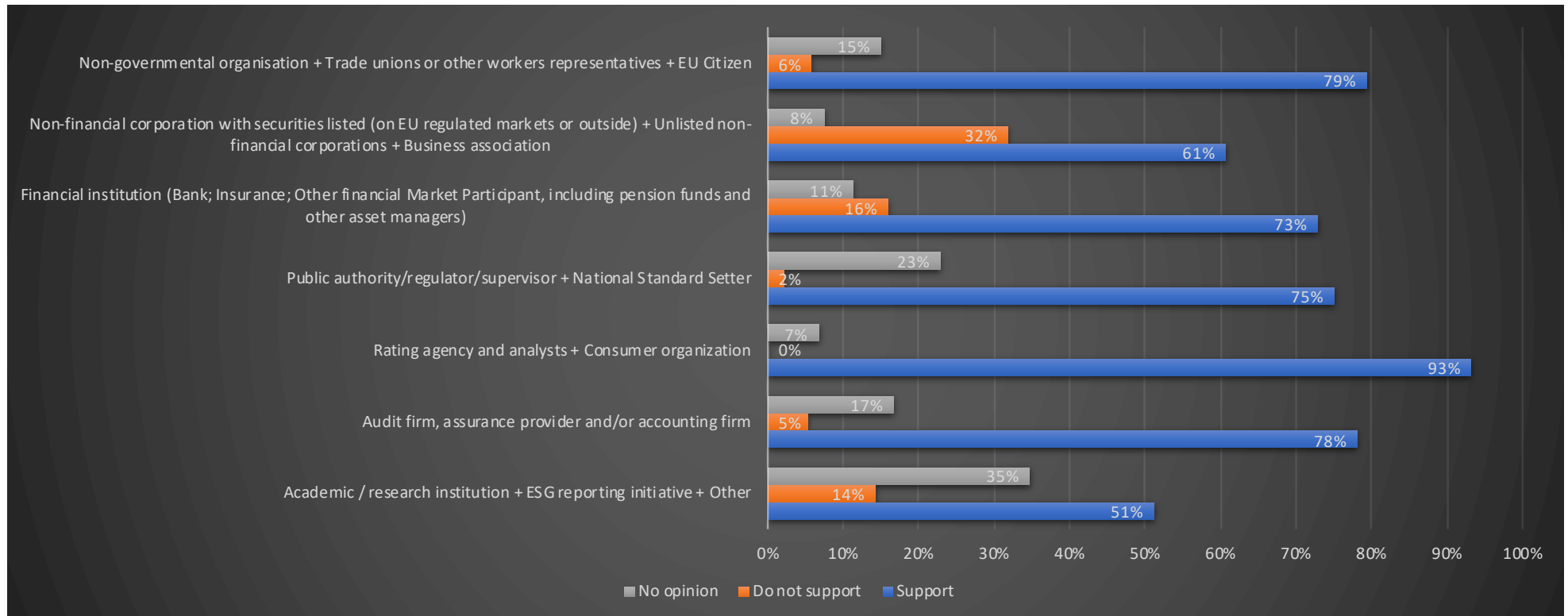
ESRS E1 Climate change (DR E1-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	125	14	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	109	23	11
C. Can be verified / assured	104	27	11
D. Meets the other objectives of the CSRD in term of quality of information	104	19	17
E. Reaches a reasonable cost / benefit balance	78	33	25
F. Is sufficiently consistent with relevant EU policies and other EU legislation	77	16	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	96	20	22
H. Represent information that must be prioritised in first year of implementation	105	18	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	65	27	43



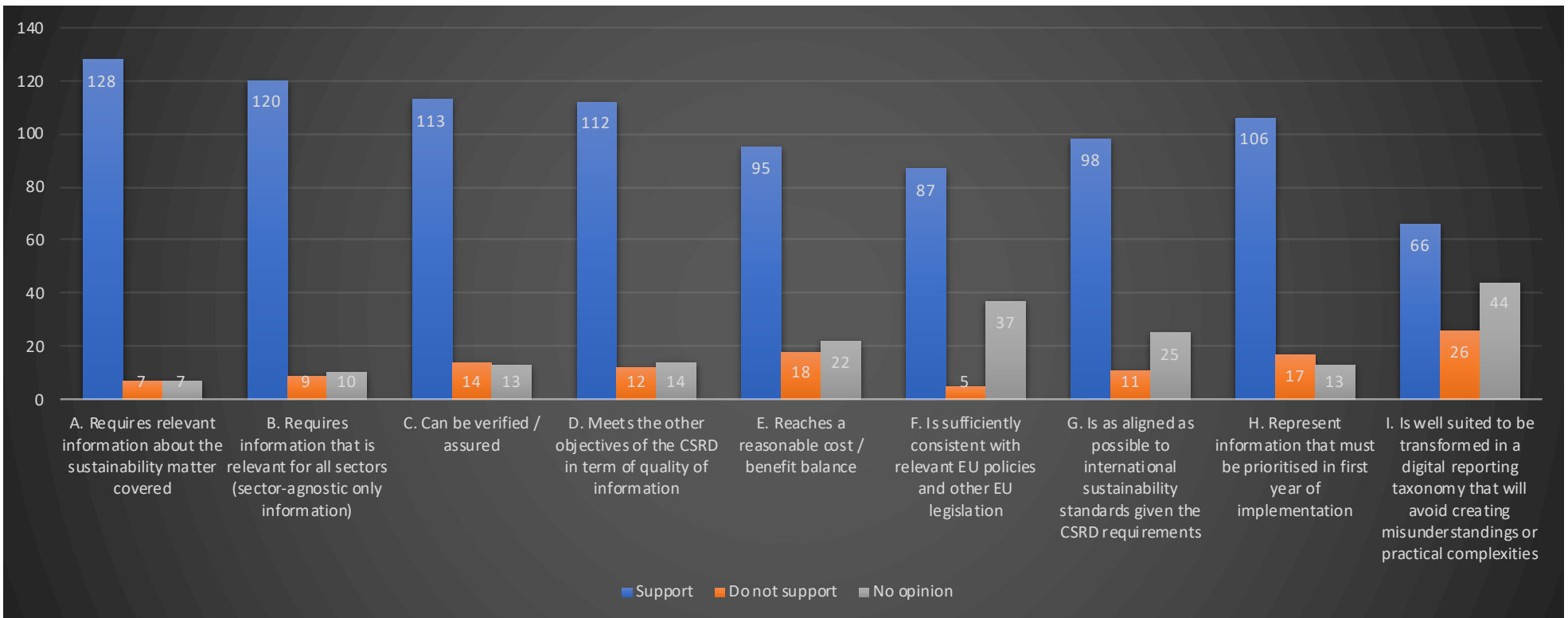
ESRS E1 Climate change (DR E1-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	51%	14%	35%
Audit firm, assurance provider and/or accounting firm	78%	5%	17%
Rating agency and analysts + Consumer organization	93%	0%	7%
Public authority/regulator/supervisor + National Standard Setter	75%	2%	23%
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	61%	32%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	6%	15%



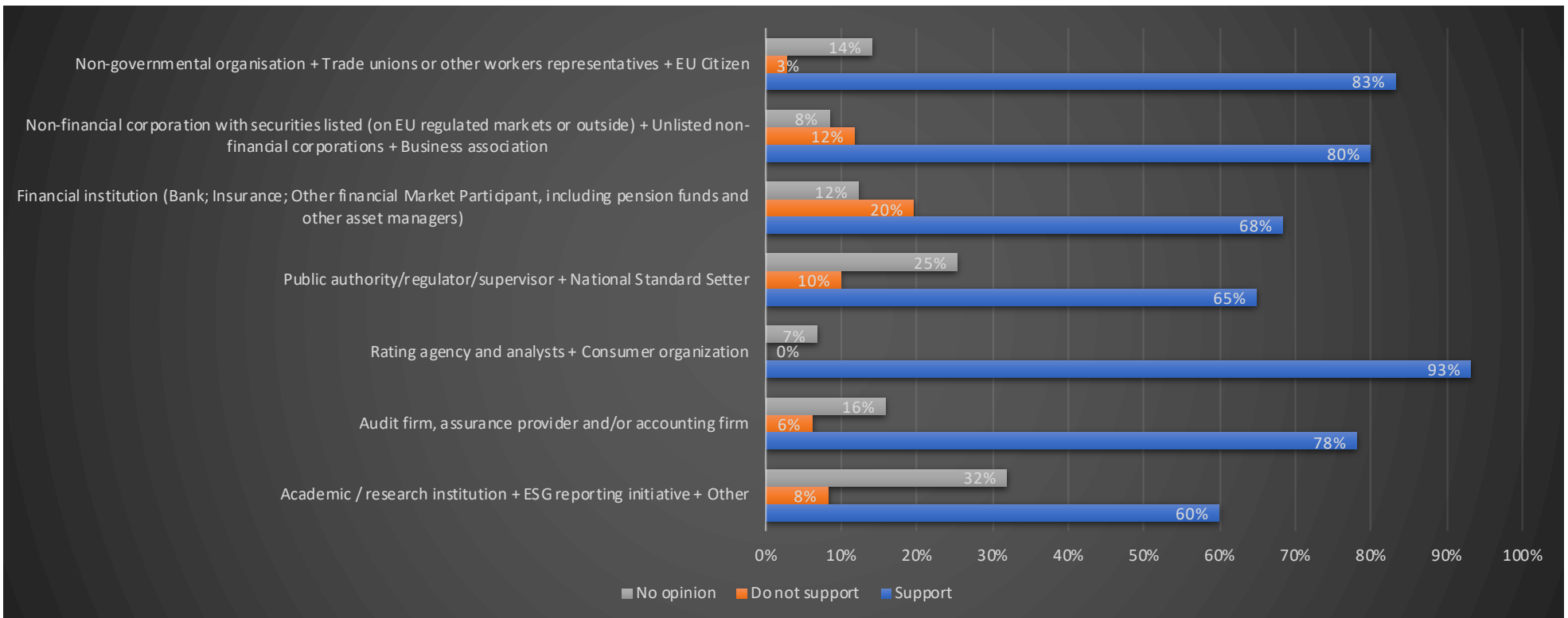
ESRS E1 Climate change (DR E1-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	128	7	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	120	9	10
C. Can be verified / assured	113	14	13
D. Meets the other objectives of the CSRD in term of quality of information	112	12	14
E. Reaches a reasonable cost / benefit balance	95	18	22
F. Is sufficiently consistent with relevant EU policies and other EU legislation	87	5	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	98	11	25
H. Represent information that must be prioritised in first year of implementation	106	17	13
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	66	26	44



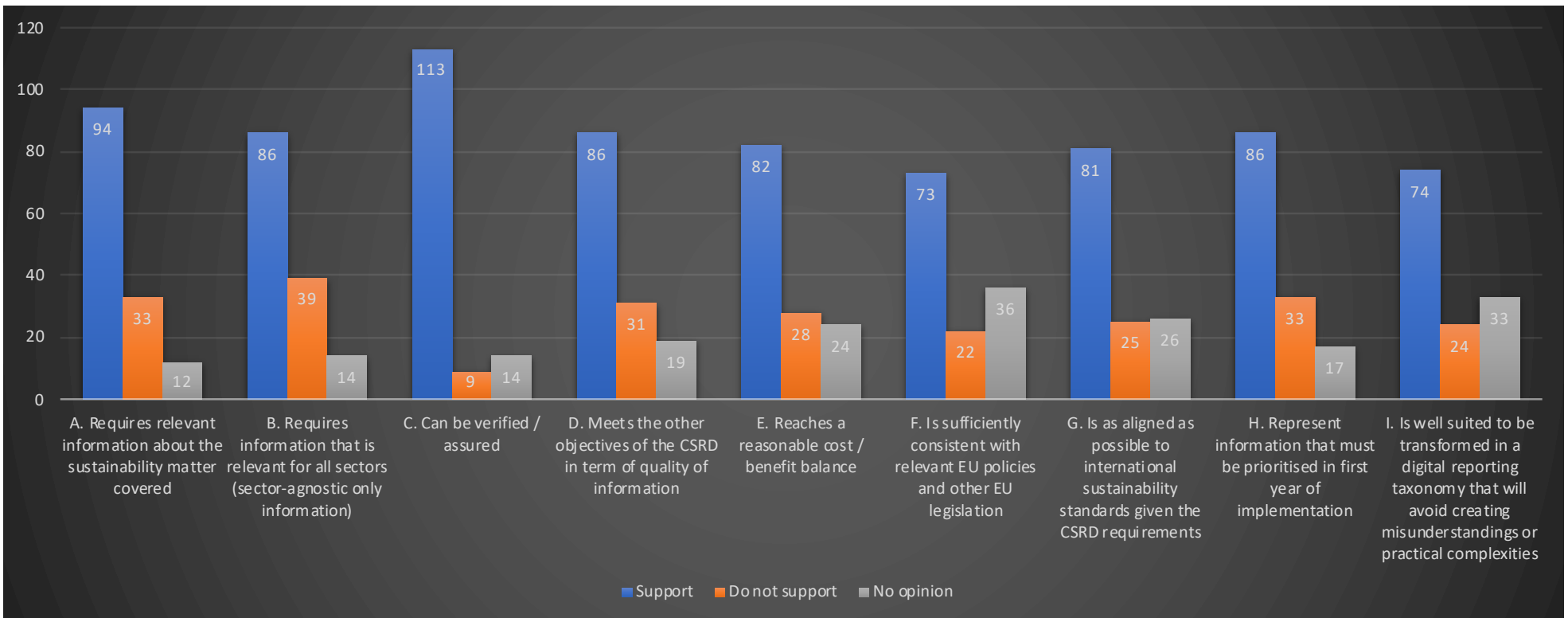
ESRS E1 Climate change (DR E1-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	60%	8%	32%
Audit firm, assurance provider and/or accounting firm	78%	6%	16%
Rating agency and analysts + Consumer organization	93%	0%	7%
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)	68%	20%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	80%	12%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	3%	14%



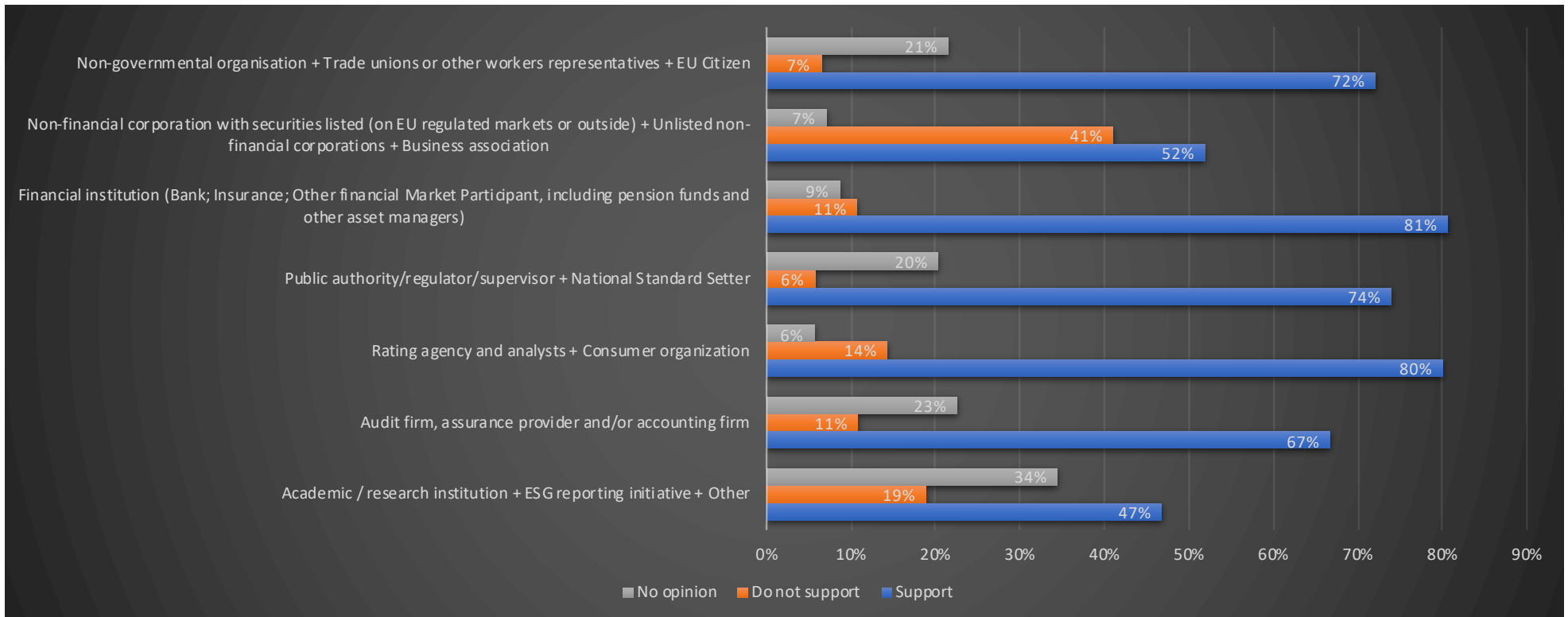
ESRS E1 Climate change (DR E1-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	94	33	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	86	39	14
C. Can be verified / assured	113	9	14
D. Meets the other objectives of the CSRD in term of quality of information	86	31	19
E. Reaches a reasonable cost / benefit balance	82	28	24
F. Is sufficiently consistent with relevant EU policies and other EU legislation	73	22	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	81	25	26
H. Represent information that must be prioritised in first year of implementation	86	33	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	74	24	33



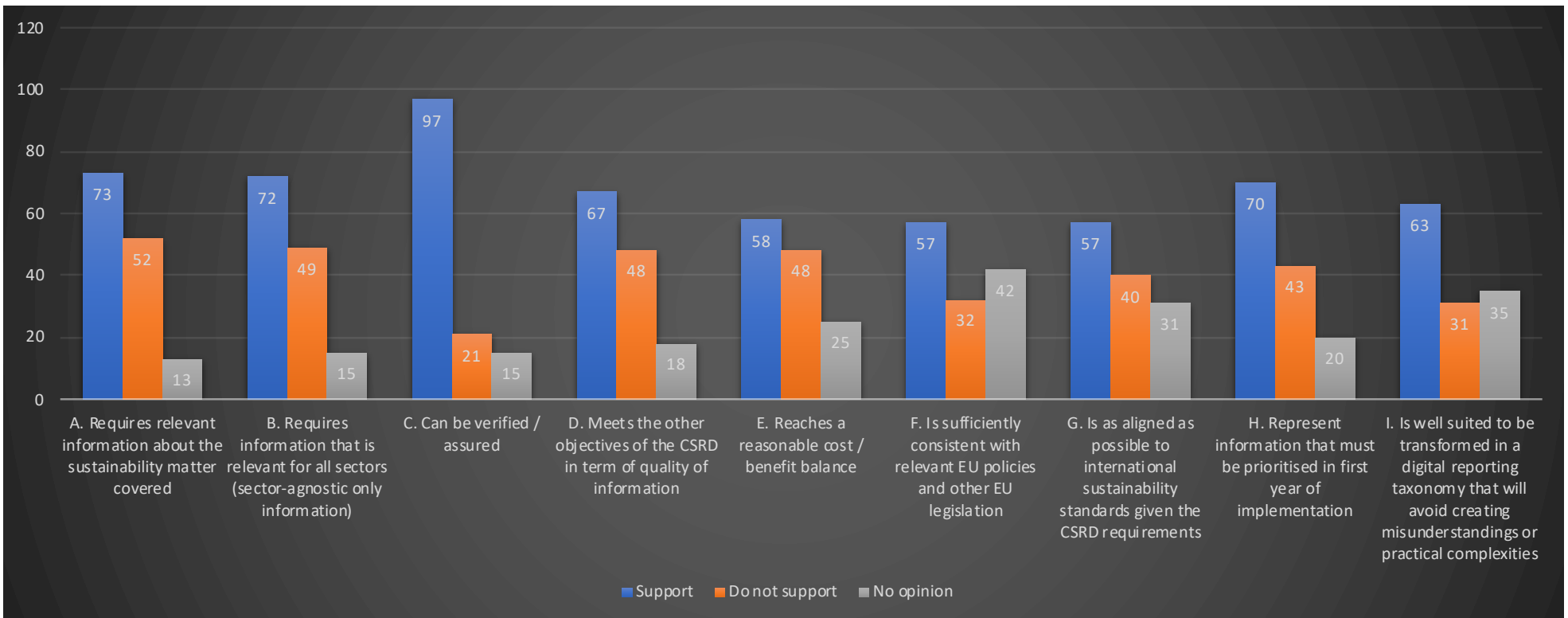
ESRS E1 Climate change (DR E1-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	19%	34%
Audit firm, assurance provider and/or accounting firm	67%	11%	23%
Rating agency and analysts + Consumer organization	80%	14%	6%
Public authority/regulator/supervisor + National Standard Setter	74%	6%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	81%	11%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	52%	41%	7%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	72%	7%	21%



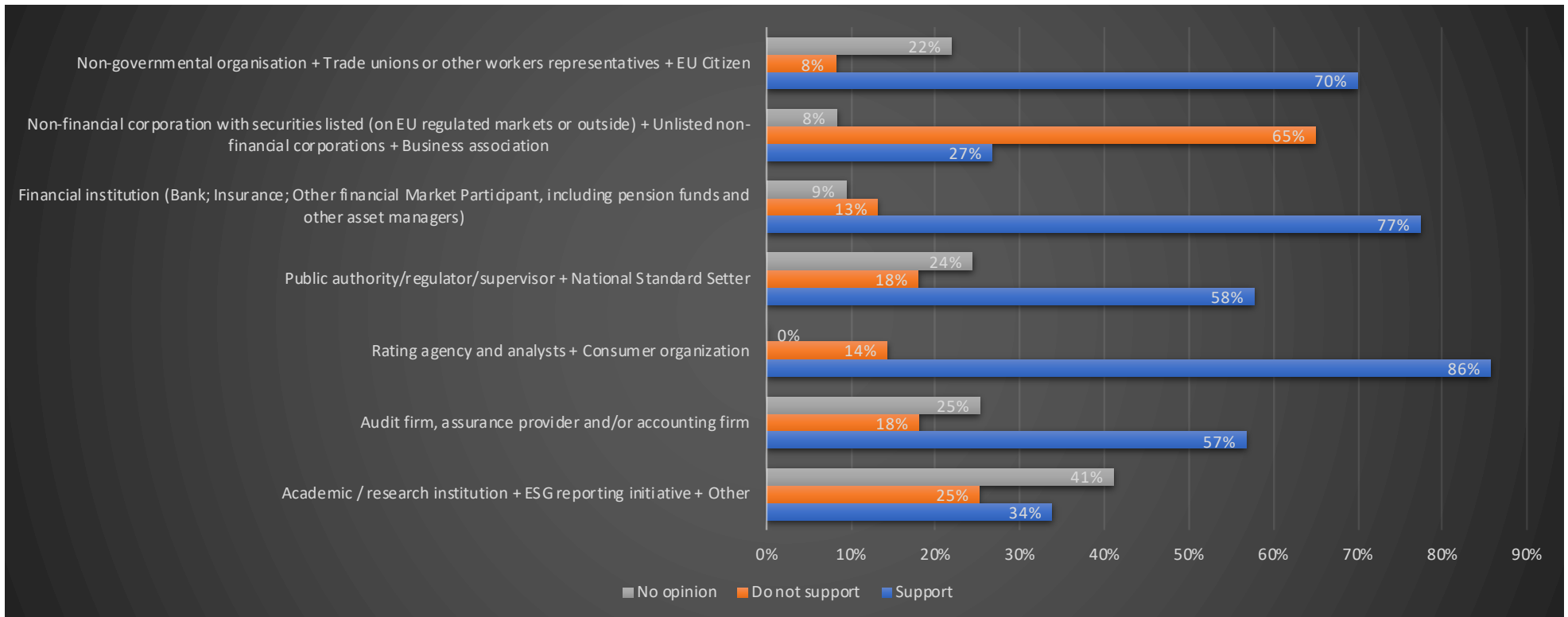
ESRS E1 Climate change (DR E1-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	52	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	72	49	15
C. Can be verified / assured	97	21	15
D. Meets the other objectives of the CSRD in term of quality of information	67	48	18
E. Reaches a reasonable cost / benefit balance	58	48	25
F. Is sufficiently consistent with relevant EU policies and other EU legislation	57	32	42
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	57	40	31
H. Represent information that must be prioritised in first year of implementation	70	43	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	63	31	35



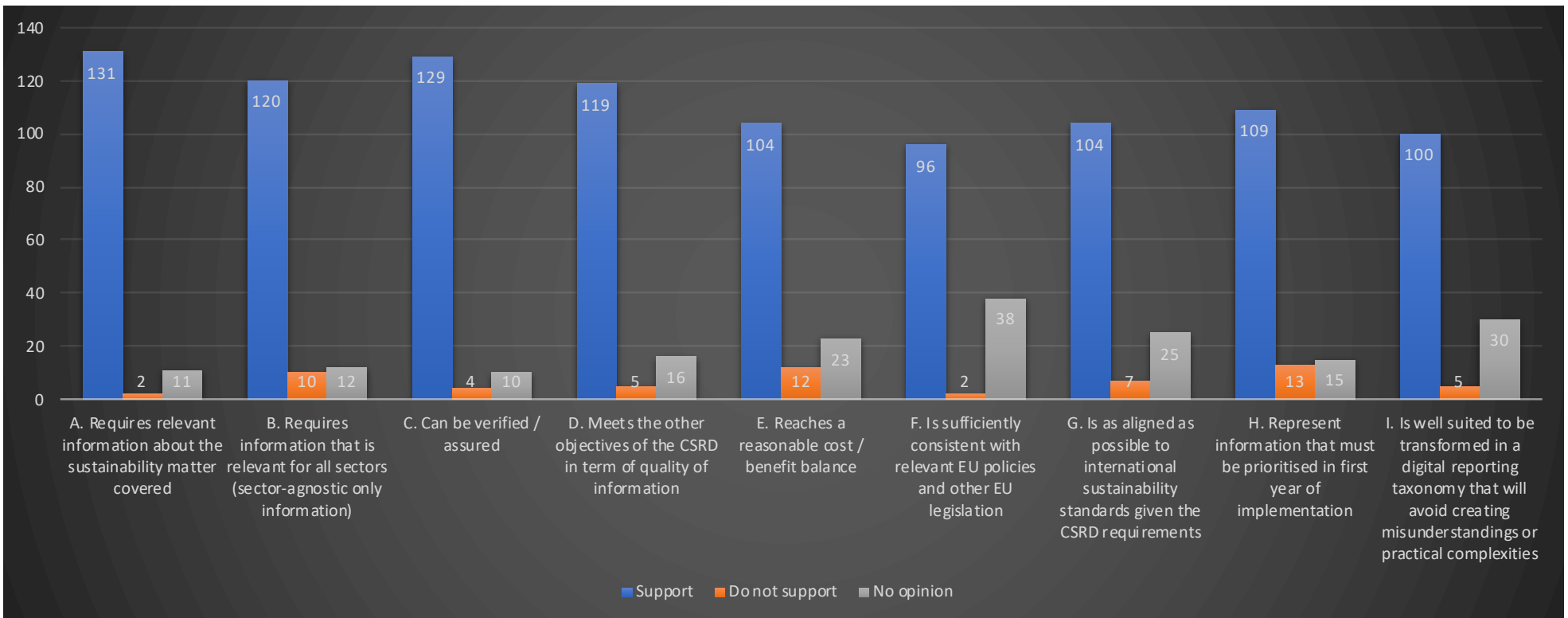
ESRS E1 Climate change (DR E1-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	34%	25%	41%
Audit firm, assurance provider and/or accounting firm	57%	18%	25%
Rating agency and analysts + Consumer organization	86%	14%	0%
Public authority/regulator/supervisor + National Standard Setter	58%	18%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	77%	13%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	27%	65%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	8%	22%



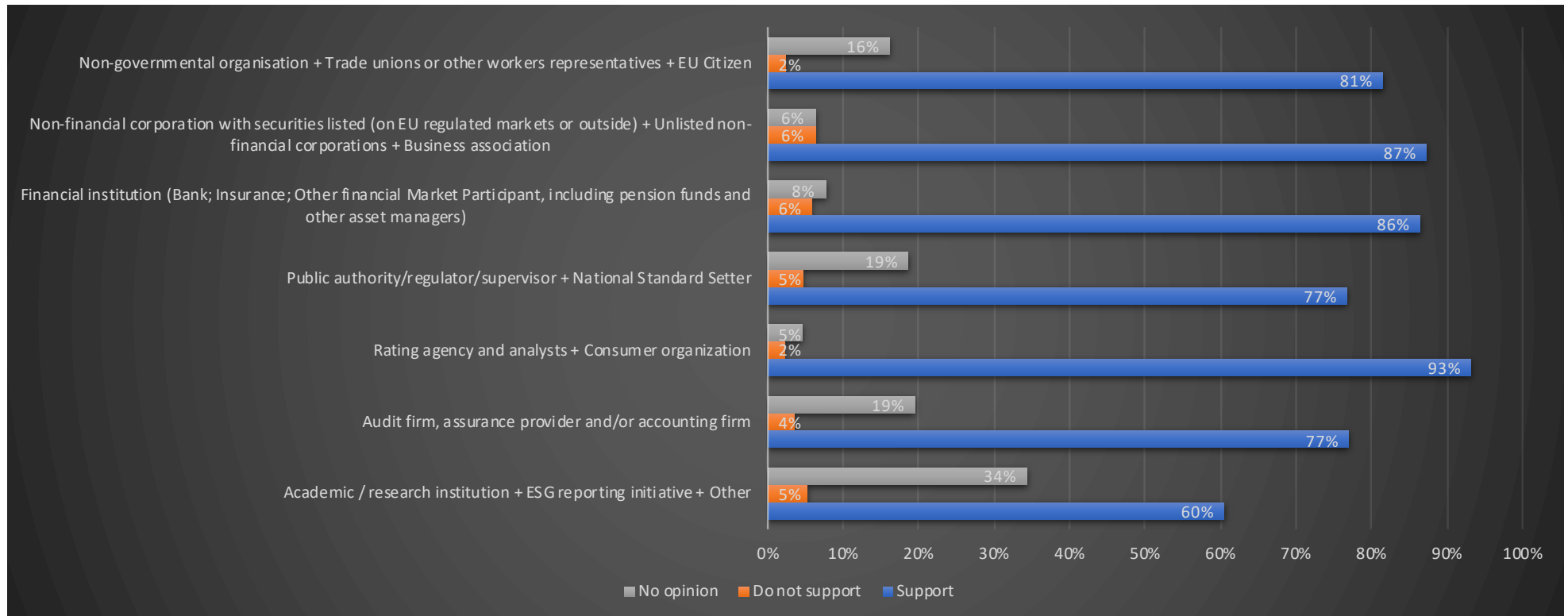
ESRS E1 Climate change (DR E1-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	131	2	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	120	10	12
C. Can be verified / assured	129	4	10
D. Meets the other objectives of the CSRD in term of quality of information	119	5	16
E. Reaches a reasonable cost / benefit balance	104	12	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	96	2	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	104	7	25
H. Represent information that must be prioritised in first year of implementation	109	13	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	100	5	30



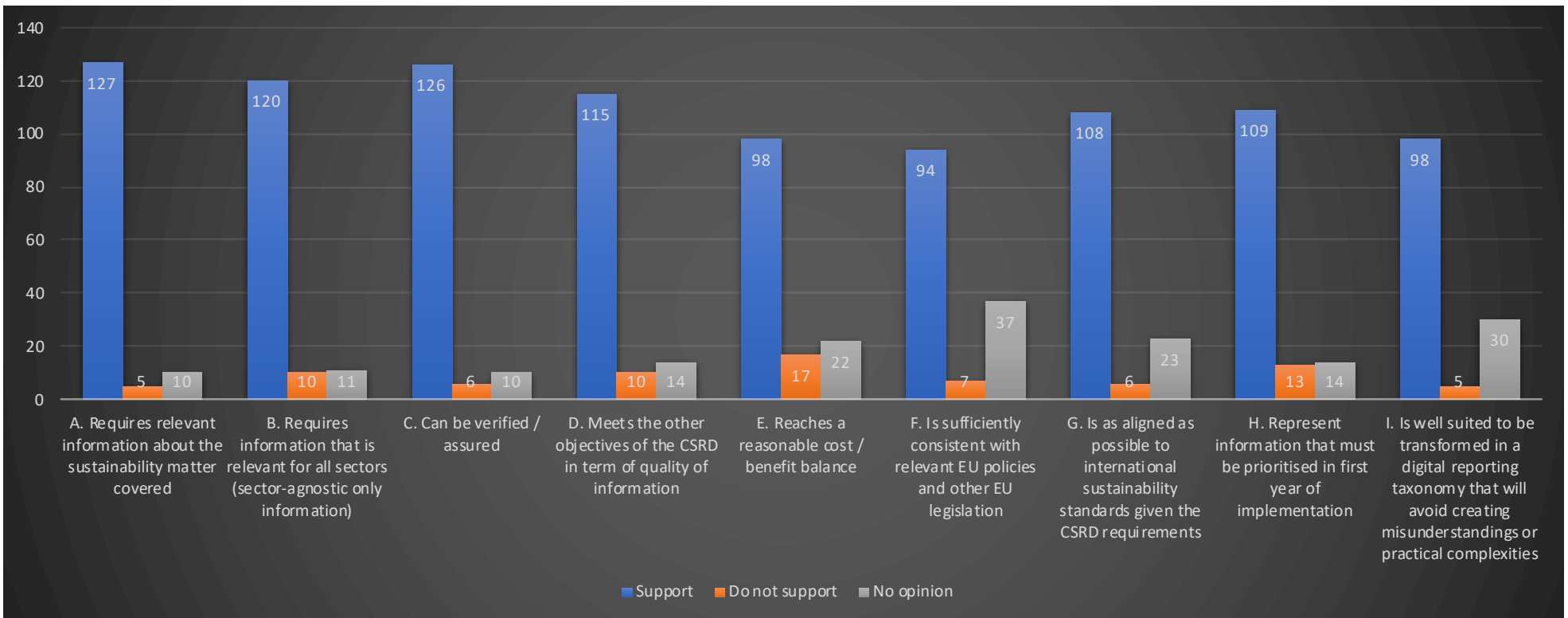
ESRS E1 Climate change (DR E1-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	60%	5%	34%
Audit firm, assurance provider and/or accounting firm	77%	4%	19%
Rating agency and analysts + Consumer organization	93%	2%	5%
Public authority/regulator/supervisor + National Standard Setter	77%	5%	19%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	86%	6%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	87%	6%	6%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	81%	2%	16%



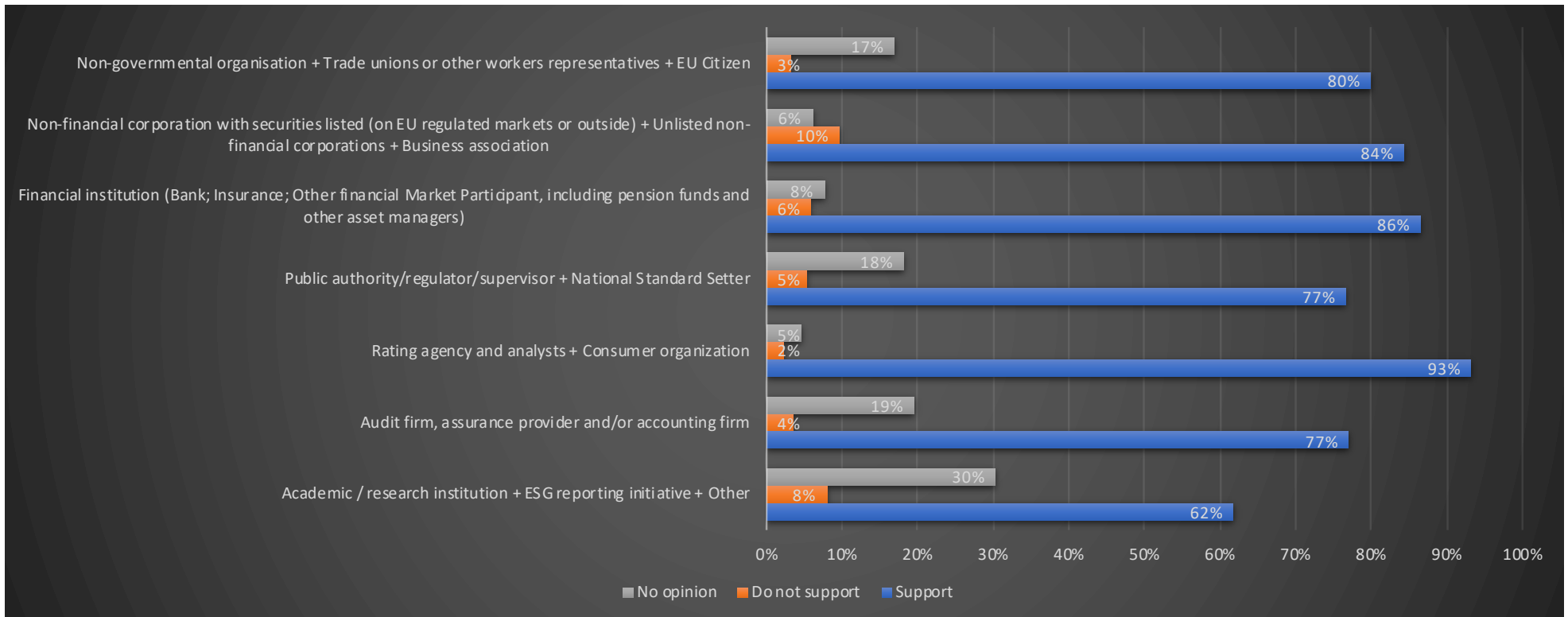
ESRS E1 Climate change (DR E1-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	127	5	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	120	10	11
C. Can be verified / assured	126	6	10
D. Meets the other objectives of the CSRD in term of quality of information	115	10	14
E. Reaches a reasonable cost / benefit balance	98	17	22
F. Is sufficiently consistent with relevant EU policies and other EU legislation	94	7	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	108	6	23
H. Represent information that must be prioritised in first year of implementation	109	13	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	98	5	30



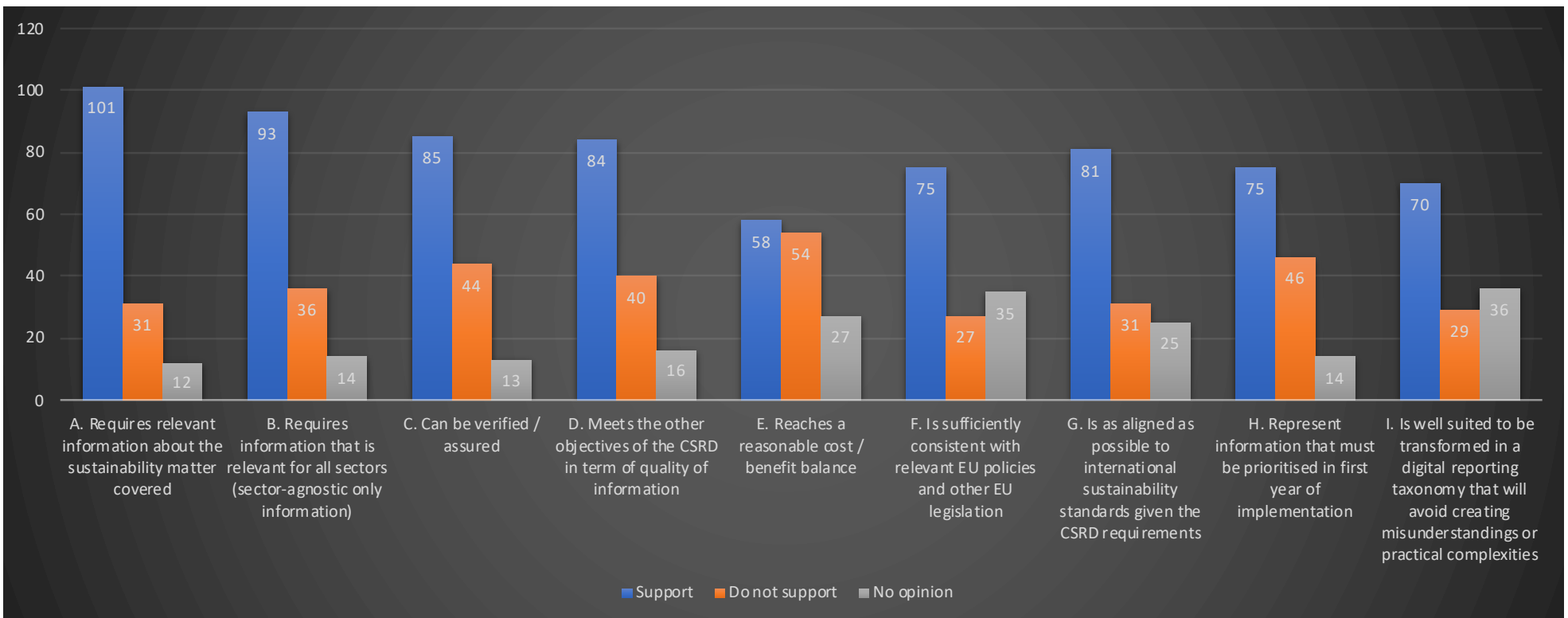
ESRS E1 Climate change (DR E1-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	62%	8%	30%
Audit firm, assurance provider and/or accounting firm	77%	4%	19%
Rating agency and analysts + Consumer organization	93%	2%	5%
Public authority/regulator/supervisor + National Standard Setter	77%	5%	18%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	86%	6%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	84%	10%	6%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	80%	3%	17%



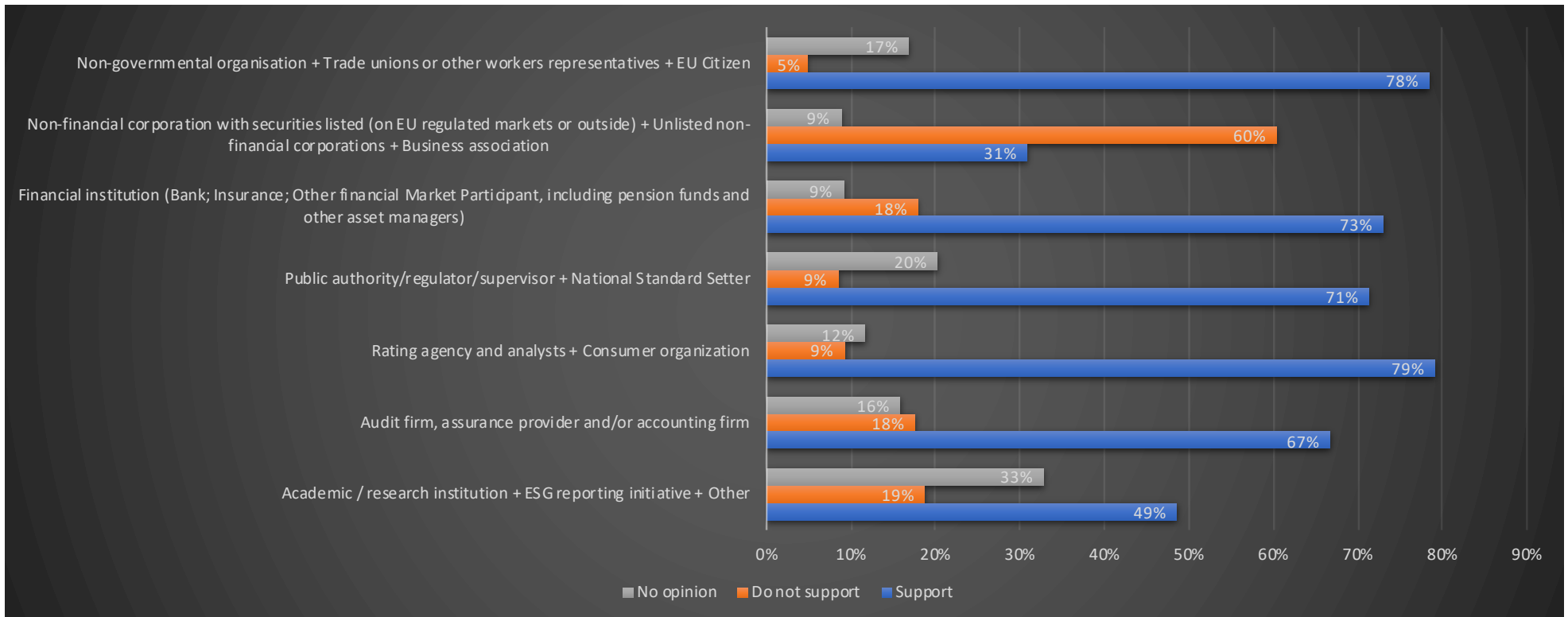
ESRS E1 Climate change (DR E1-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	101	31	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	93	36	14
C. Can be verified / assured	85	44	13
D. Meets the other objectives of the CSRD in term of quality of information	84	40	16
E. Reaches a reasonable cost / benefit balance	58	54	27
F. Is sufficiently consistent with relevant EU policies and other EU legislation	75	27	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	81	31	25
H. Represent information that must be prioritised in first year of implementation	75	46	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	70	29	36



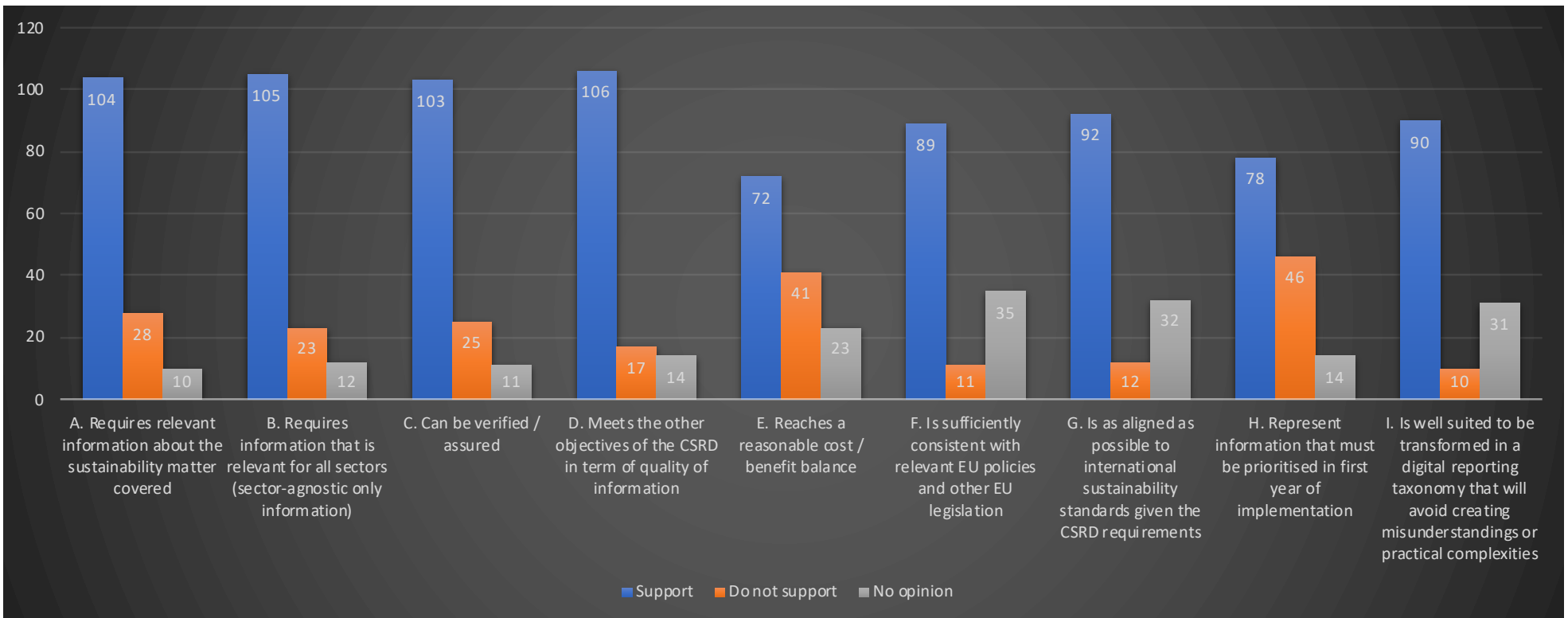
ESRS E1 Climate change (DR E1-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	19%	33%
Audit firm, assurance provider and/or accounting firm	67%	18%	16%
Rating agency and analysts + Consumer organization	79%	9%	12%
Public authority/regulator/supervisor + National Standard Setter	71%	9%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	73%	18%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	31%	60%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	78%	5%	17%



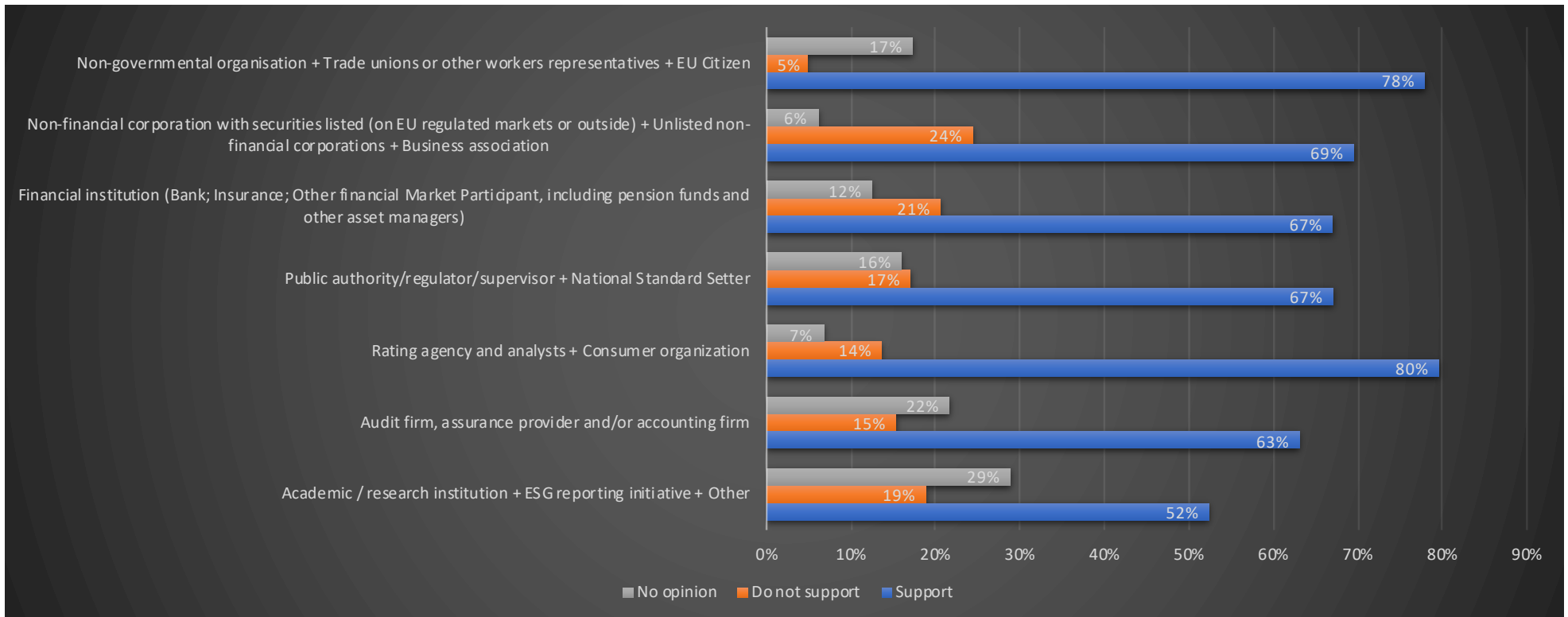
ESRS E1 Climate change (DR E1-10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	104	28	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	105	23	12
C. Can be verified / assured	103	25	11
D. Meets the other objectives of the CSRD in term of quality of information	106	17	14
E. Reaches a reasonable cost / benefit balance	72	41	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	89	11	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	92	12	32
H. Represent information that must be prioritised in first year of implementation	78	46	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	90	10	31



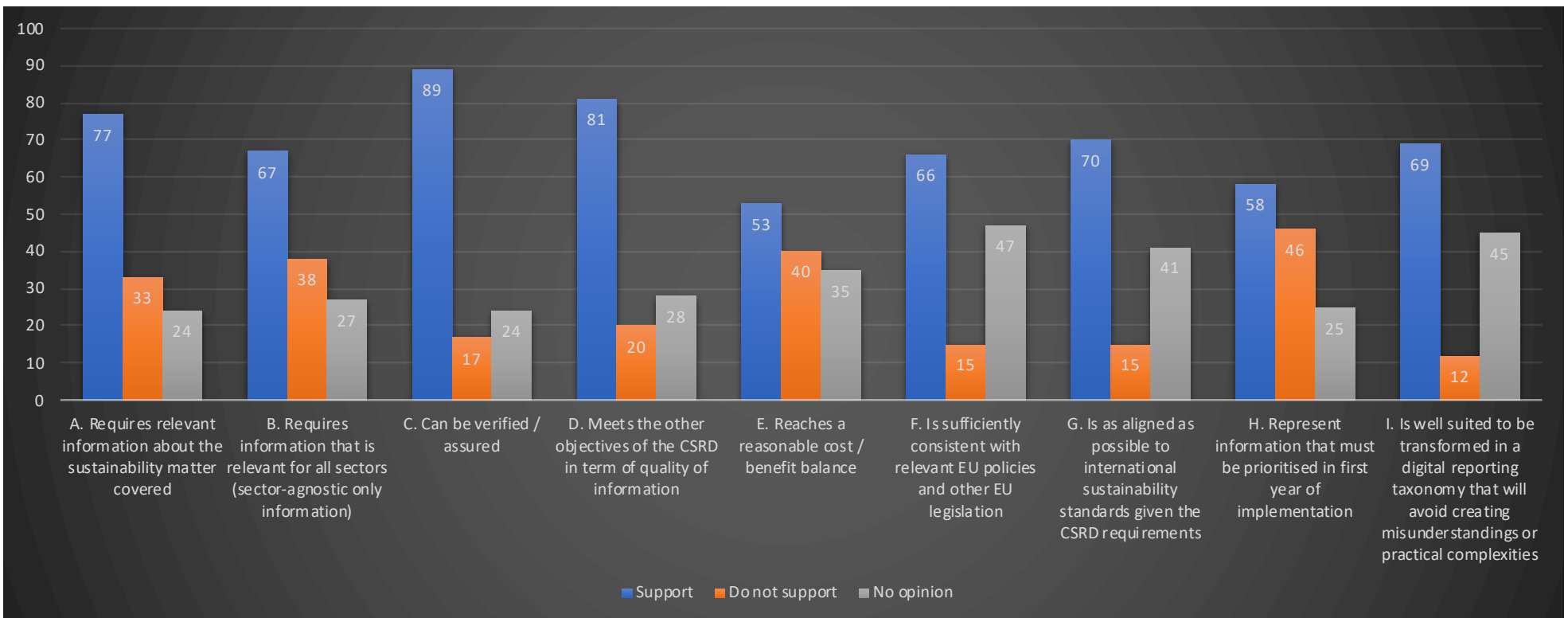
ESRS E1 Climate change (DR E1-10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	19%	29%
Audit firm, assurance provider and/or accounting firm	63%	15%	22%
Rating agency and analysts + Consumer organization	80%	14%	7%
Public authority/regulator/supervisor + National Standard Setter	67%	17%	16%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	67%	21%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	69%	24%	6%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	78%	5%	17%



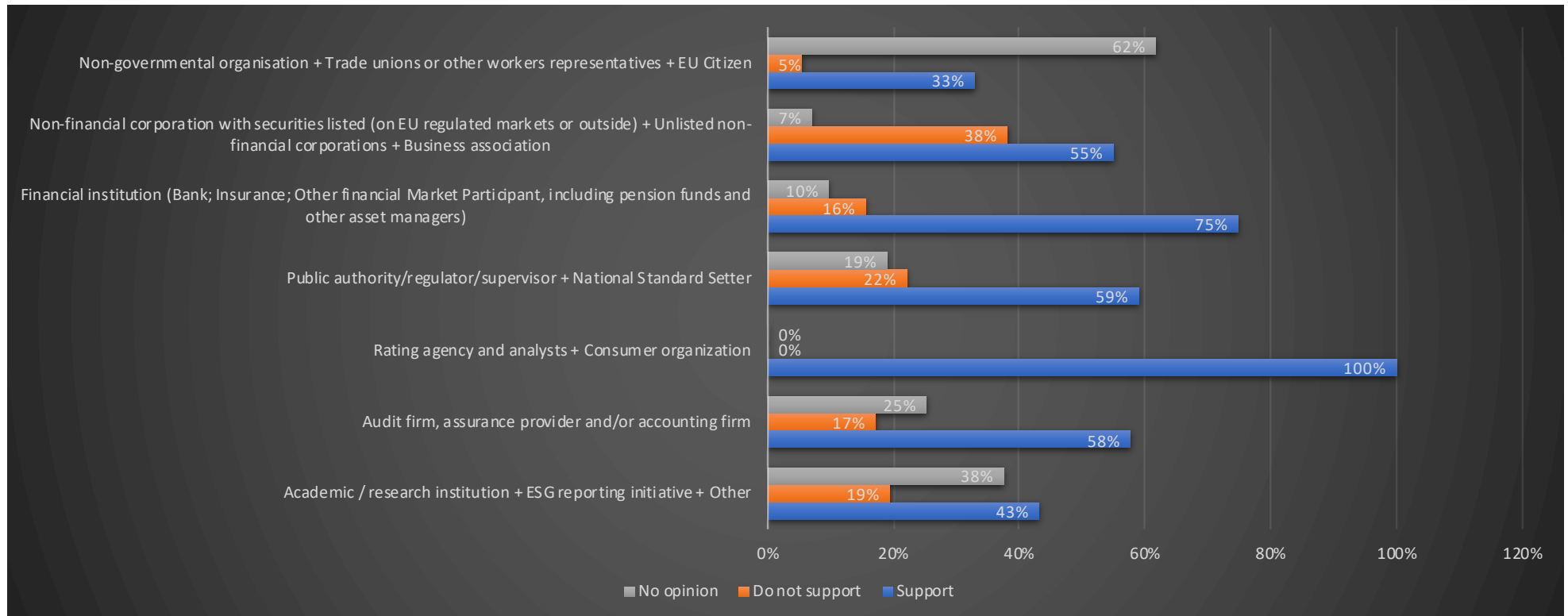
ESRS E1 Climate change (DR E1-11)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	77	33	24
B. Requires information that is relevant for all sectors (sector-agnostic only information)	67	38	27
C. Can be verified / assured	89	17	24
D. Meets the other objectives of the CSRD in term of quality of information	81	20	28
E. Reaches a reasonable cost / benefit balance	53	40	35
F. Is sufficiently consistent with relevant EU policies and other EU legislation	66	15	47
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	70	15	41
H. Represent information that must be prioritised in first year of implementation	58	46	25
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	69	12	45



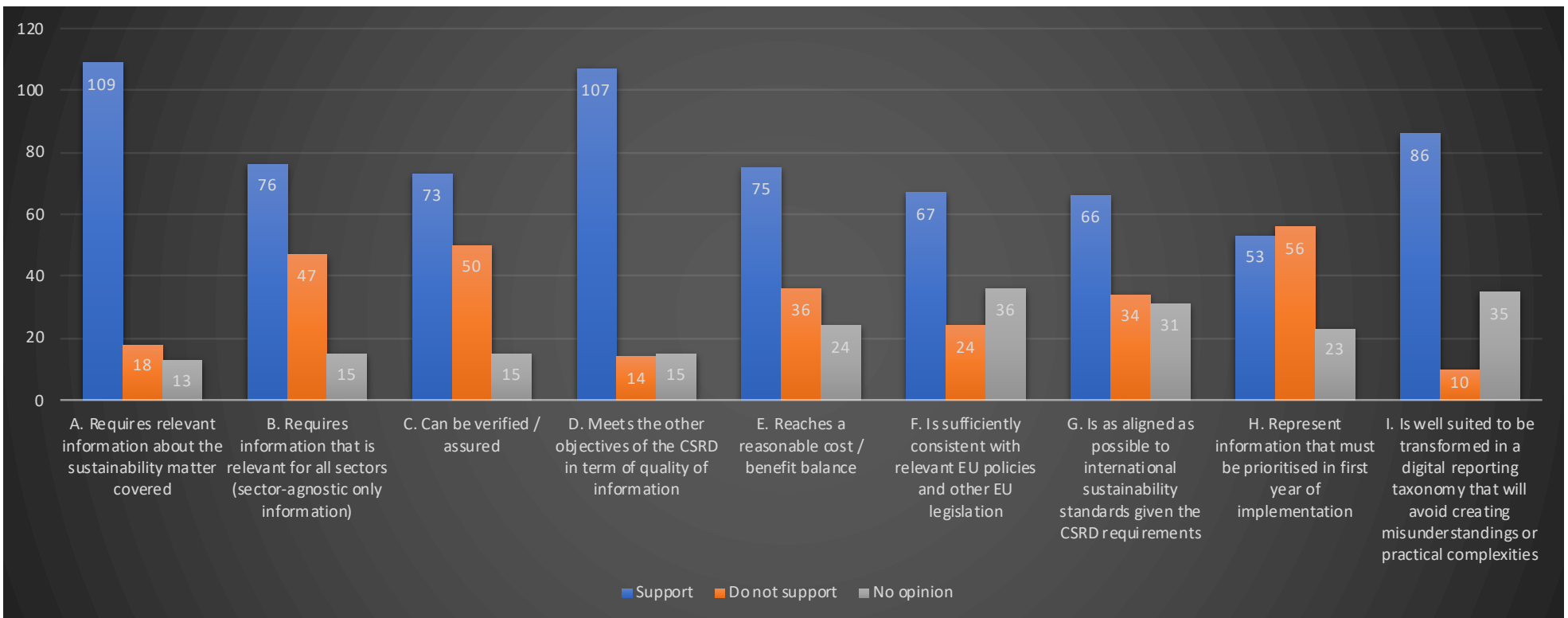
ESRS E1 Climate change (DR E1-11)

	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	58%	17%	25%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	59%	22%	19%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	75%	16%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	55%	38%	7%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	33%	5%	62%



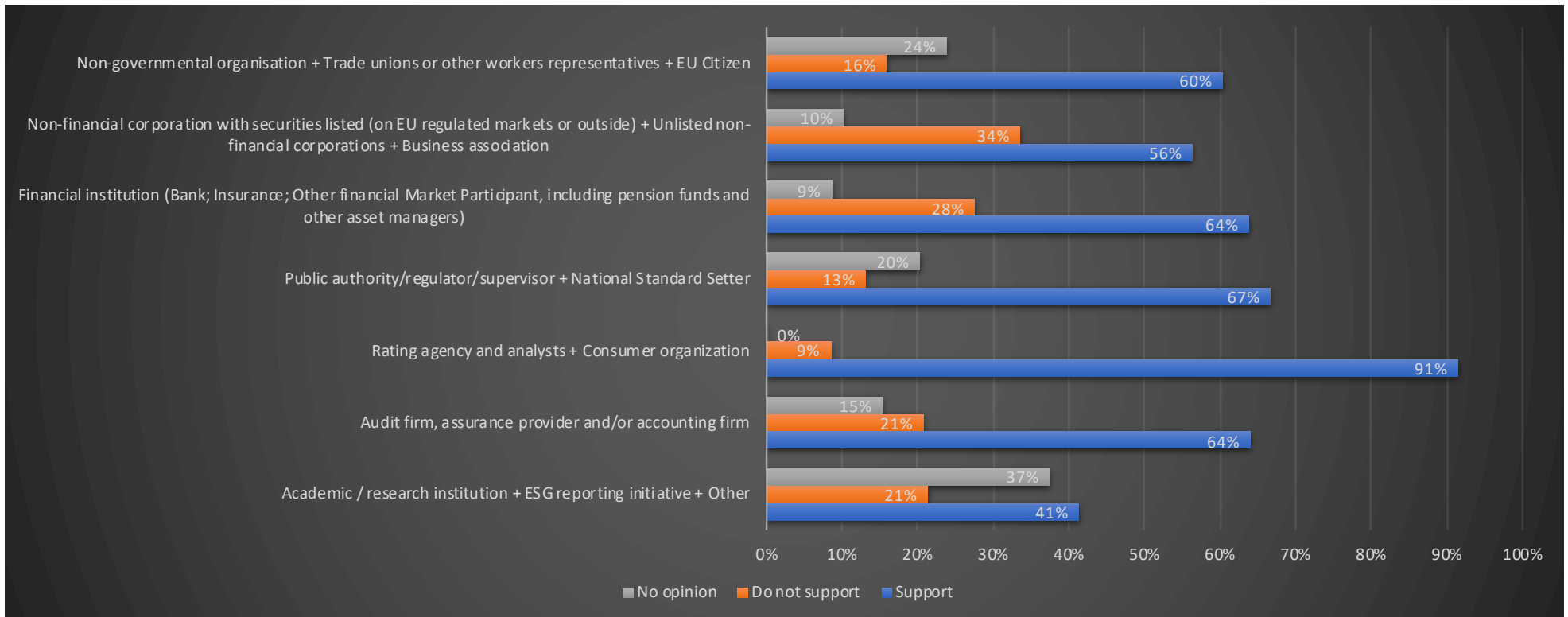
ESRS E1 Climate change (DR E1-12)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	109	18	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	76	47	15
C. Can be verified / assured	73	50	15
D. Meets the other objectives of the CSRD in term of quality of information	107	14	15
E. Reaches a reasonable cost / benefit balance	75	36	24
F. Is sufficiently consistent with relevant EU policies and other EU legislation	67	24	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	66	34	31
H. Represent information that must be prioritised in first year of implementation	53	56	23
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	86	10	35



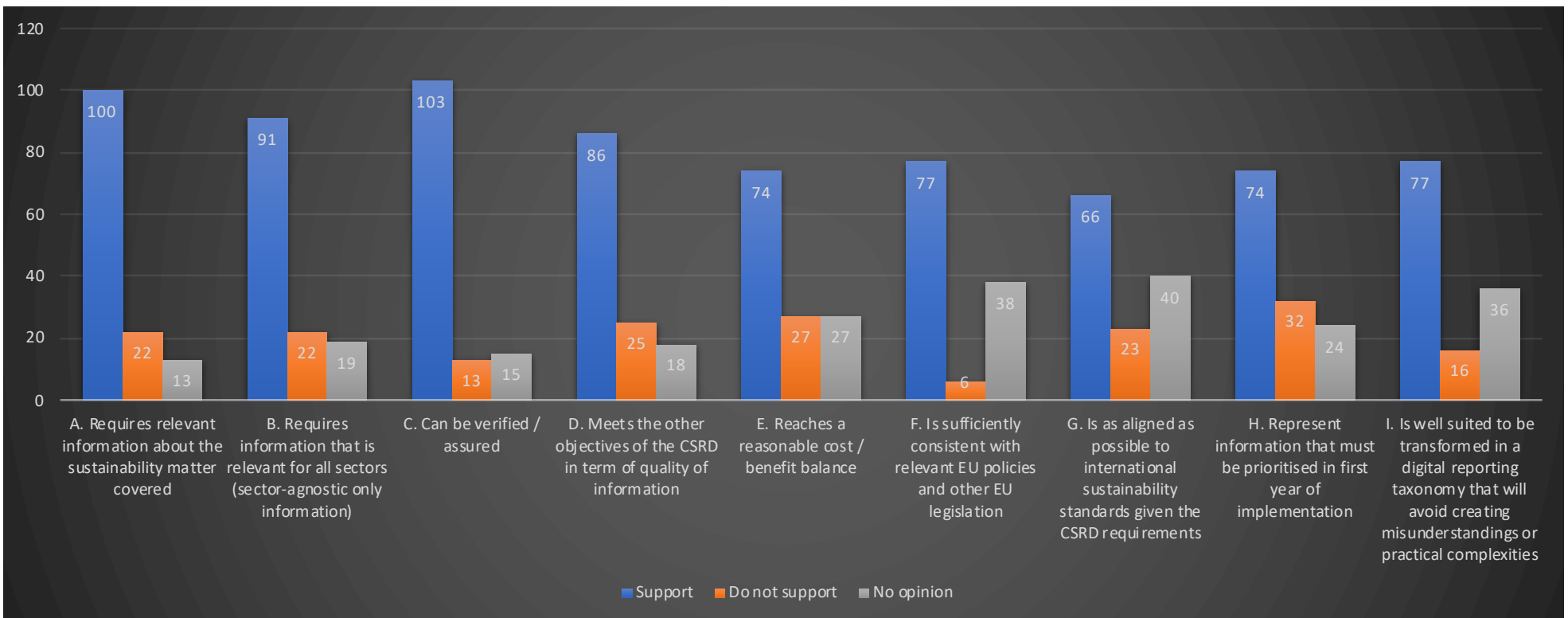
ESRS E1 Climate change (DR E1-12)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	21%	37%
Audit firm, assurance provider and/or accounting firm	64%	21%	15%
Rating agency and analysts + Consumer organization	91%	9%	0%
Public authority/regulator/supervisor + National Standard Setter	67%	13%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	64%	28%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	56%	34%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	60%	16%	24%



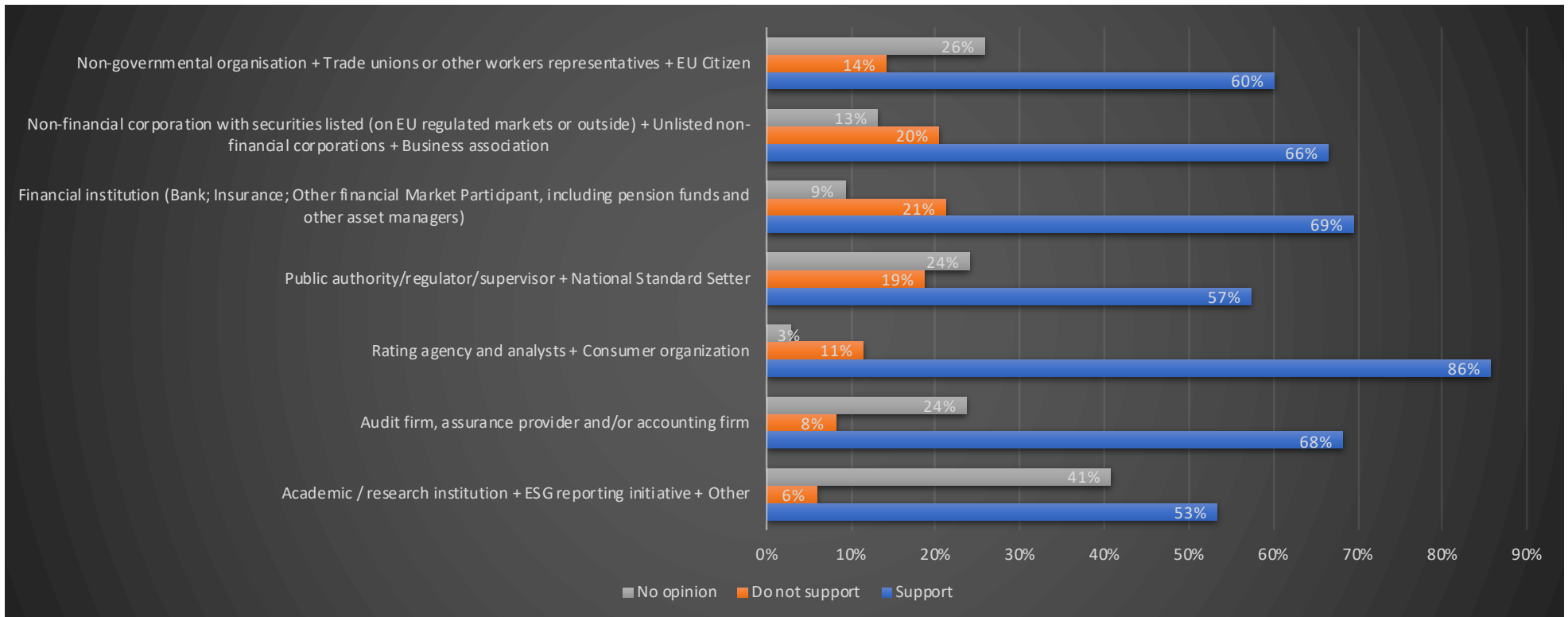
ESRS E1 Climate change (DR E1-13)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	100	22	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	91	22	19
C. Can be verified / assured	103	13	15
D. Meets the other objectives of the CSRD in term of quality of information	86	25	18
E. Reaches a reasonable cost / benefit balance	74	27	27
F. Is sufficiently consistent with relevant EU policies and other EU legislation	77	6	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	66	23	40
H. Represent information that must be prioritised in first year of implementation	74	32	24
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	77	16	36



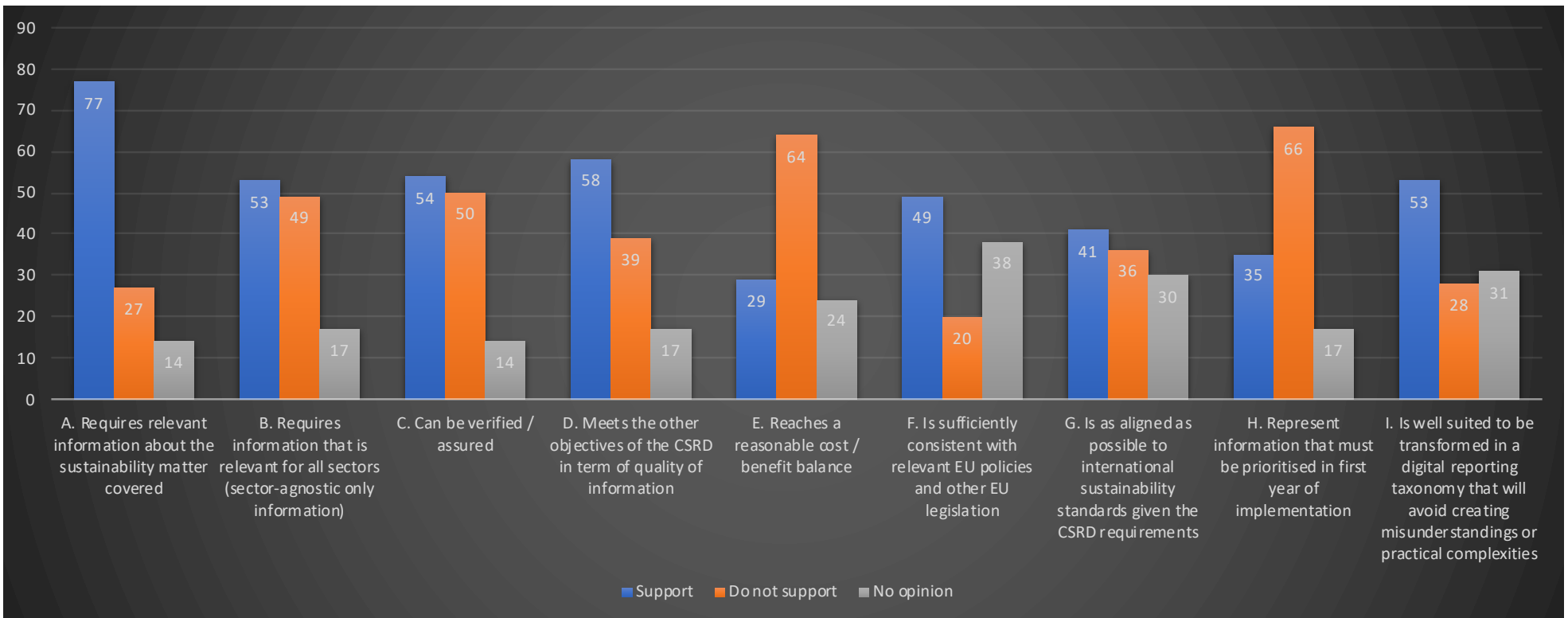
ESRS E1 Climate change (DR E1-13)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	53%	6%	41%
Audit firm, assurance provider and/or accounting firm	68%	8%	24%
Rating agency and analysts + Consumer organization	86%	11%	3%
Public authority/regulator/supervisor + National Standard Setter	57%	19%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	69%	21%	9%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	66%	20%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	60%	14%	26%



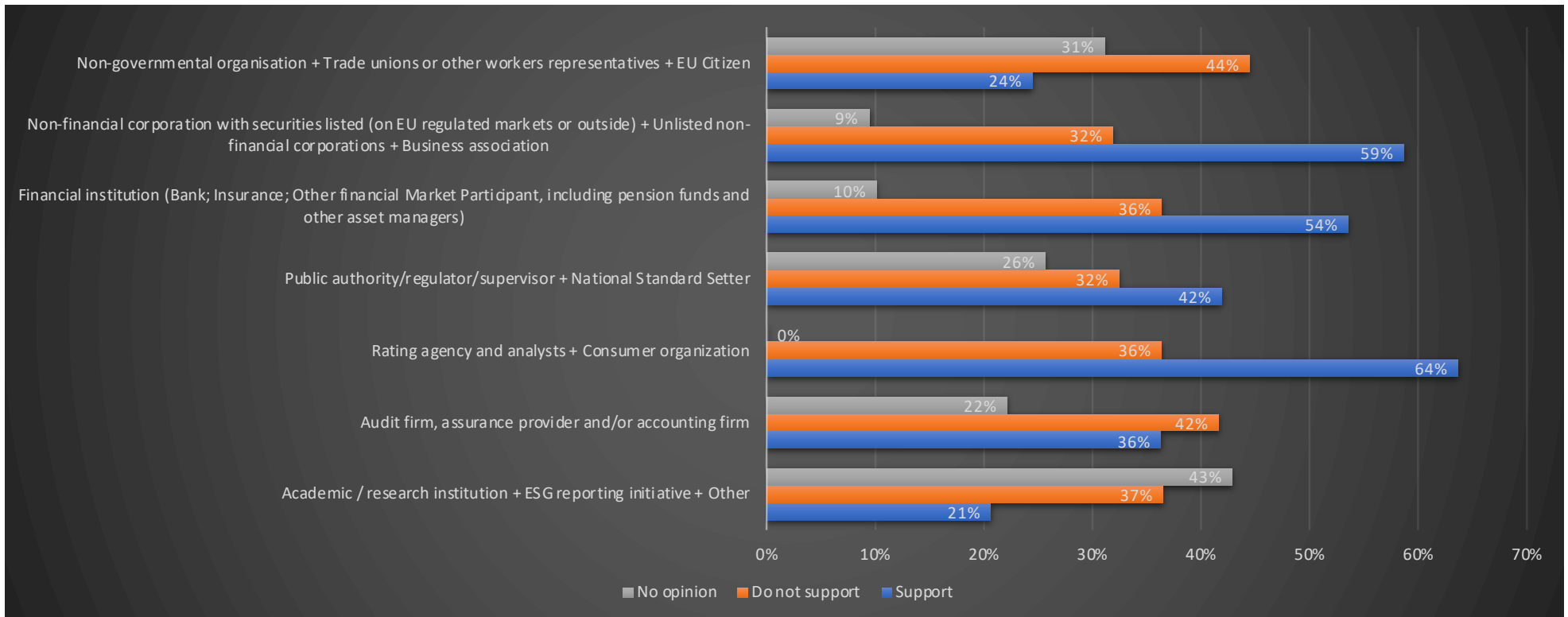
ESRS E1 Climate change (DR E1-14)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	77	27	14
B. Requires information that is relevant for all sectors (sector-agnostic only information)	53	49	17
C. Can be verified / assured	54	50	14
D. Meets the other objectives of the CSRD in term of quality of information	58	39	17
E. Reaches a reasonable cost / benefit balance	29	64	24
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	20	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41	36	30
H. Represent information that must be prioritised in first year of implementation	35	66	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	53	28	31



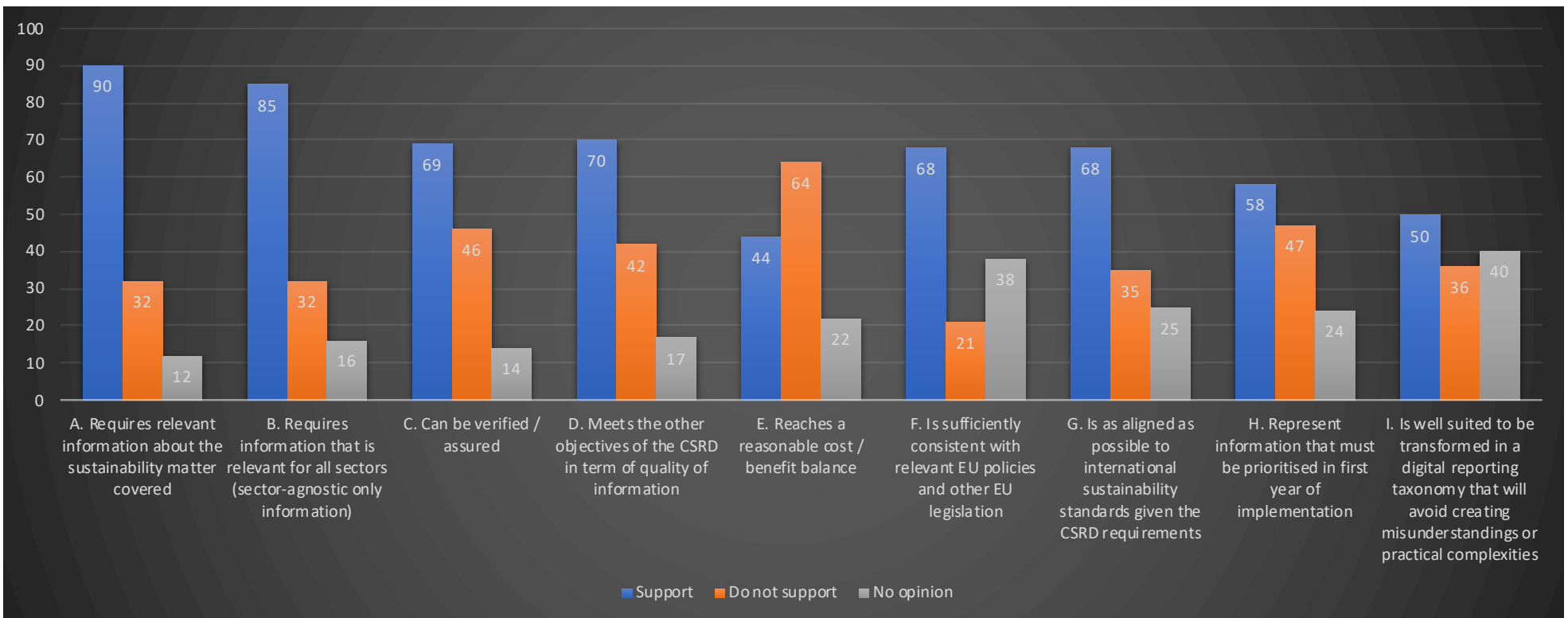
ESRS E1 Climate change (DR E1-14)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	21%	37%	43%
Audit firm, assurance provider and/or accounting firm	36%	42%	22%
Rating agency and analysts + Consumer organization	64%	36%	0%
Public authority/regulator/supervisor + National Standard Setter	42%	32%	26%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	54%	36%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	59%	32%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	24%	44%	31%



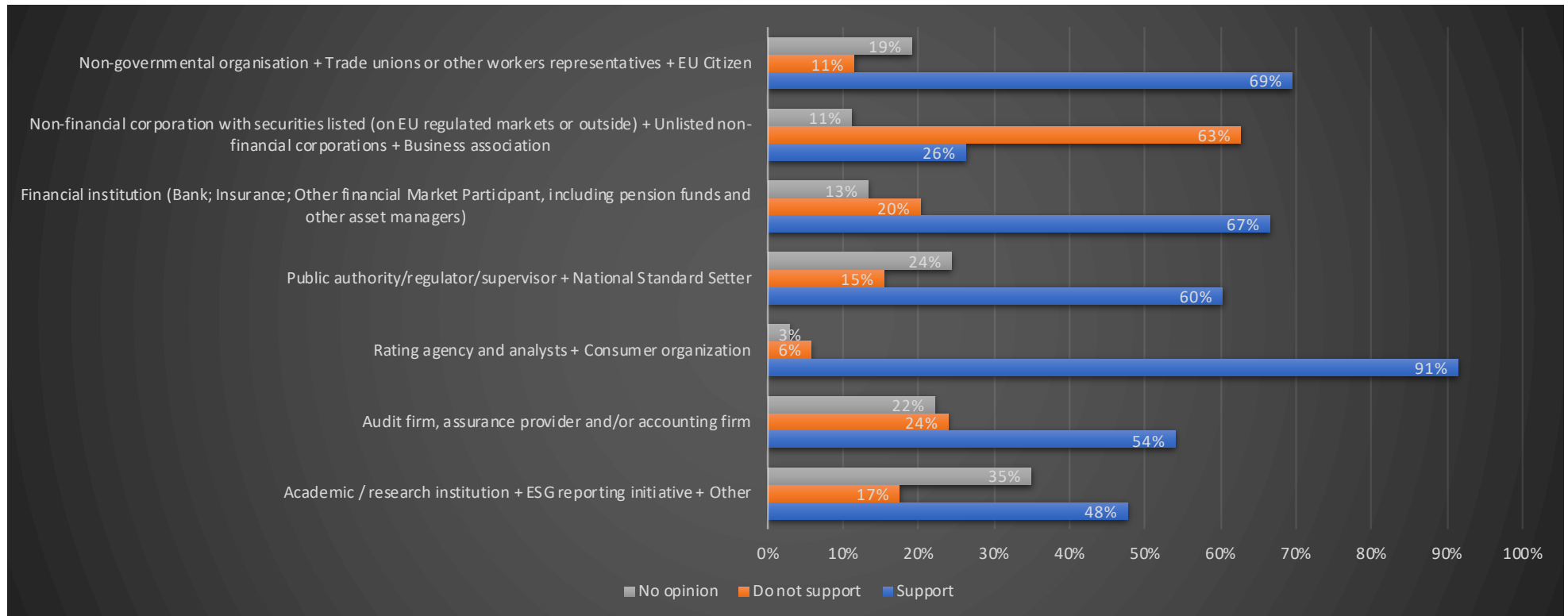
ESRS E1 Climate change (DR E1-15)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	90	32	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	85	32	16
C. Can be verified / assured	69	46	14
D. Meets the other objectives of the CSRD in term of quality of information	70	42	17
E. Reaches a reasonable cost / benefit balance	44	64	22
F. Is sufficiently consistent with relevant EU policies and other EU legislation	68	21	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	68	35	25
H. Represent information that must be prioritised in first year of implementation	58	47	24
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	36	40



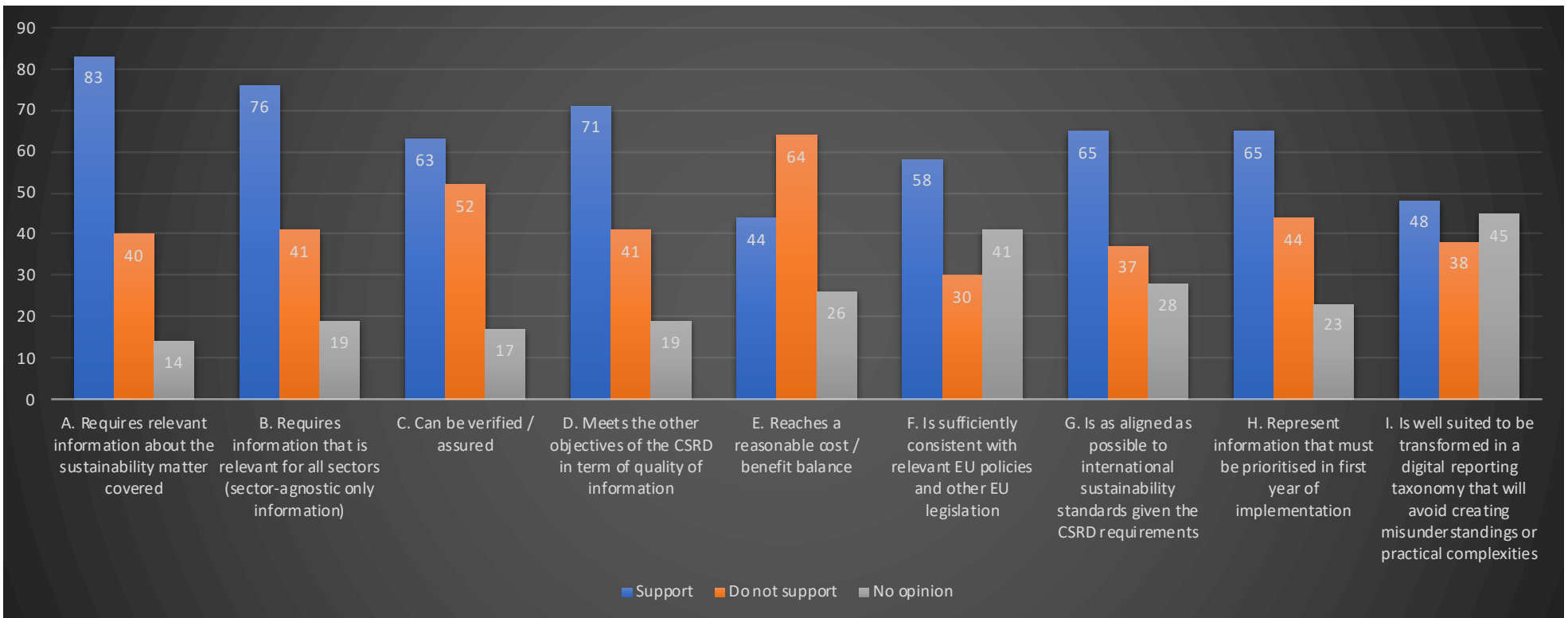
ESRS E1 Climate change (DR E1-15)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	17%	35%
Audit firm, assurance provider and/or accounting firm	54%	24%	22%
Rating agency and analysts + Consumer organization	91%	6%	3%
Public authority/regulator/supervisor + National Standard Setter	60%	15%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	67%	20%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	63%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	11%	19%



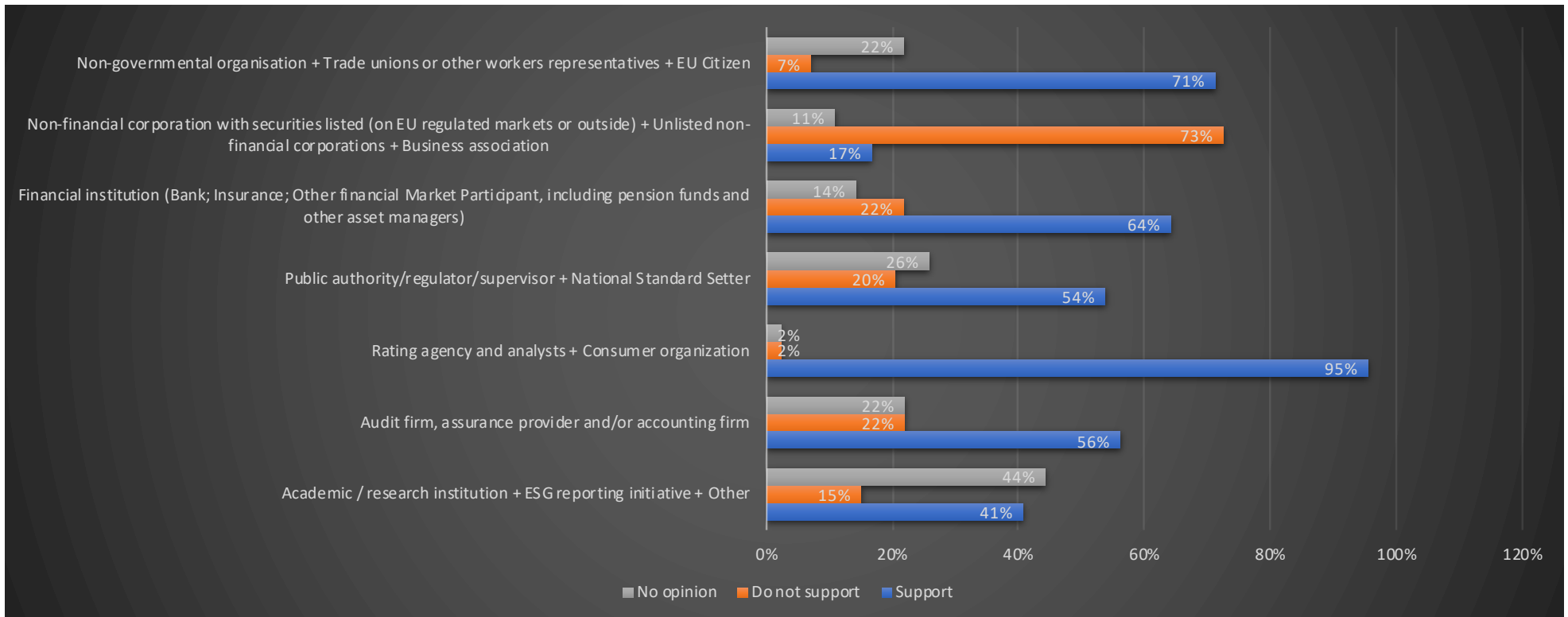
ESRS E1 Climate change (DR E1-16)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	83	40	14
B. Requires information that is relevant for all sectors (sector-agnostic only information)	76	41	19
C. Can be verified / assured	63	52	17
D. Meets the other objectives of the CSRD in term of quality of information	71	41	19
E. Reaches a reasonable cost / benefit balance	44	64	26
F. Is sufficiently consistent with relevant EU policies and other EU legislation	58	30	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	65	37	28
H. Represent information that must be prioritised in first year of implementation	65	44	23
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	48	38	45



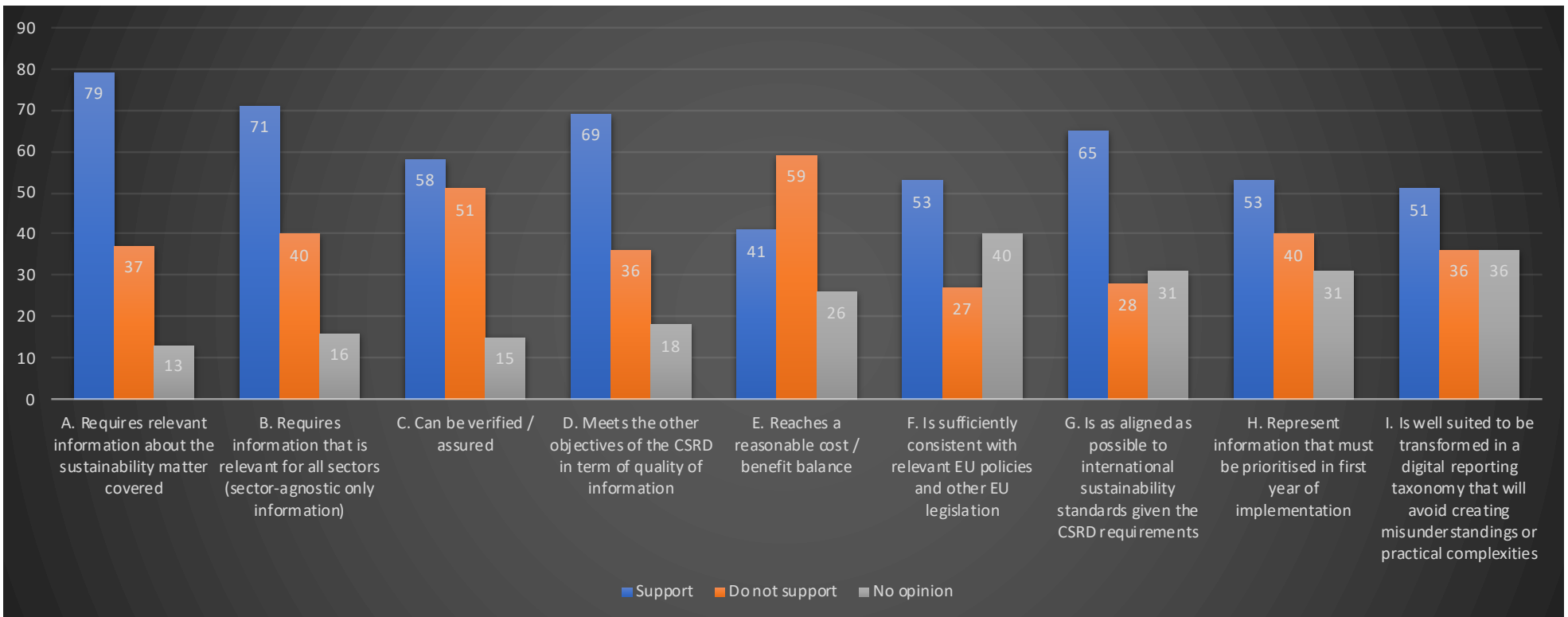
ESRS E1 Climate change (DR E1-16)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	15%	44%
Audit firm, assurance provider and/or accounting firm	56%	22%	22%
Rating agency and analysts + Consumer organization	95%	2%	2%
Public authority/regulator/supervisor + National Standard Setter	54%	20%	26%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	64%	22%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	17%	73%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	71%	7%	22%



ESRS E1 Climate change (DR E1-17)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	79	37	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	71	40	16
C. Can be verified / assured	58	51	15
D. Meets the other objectives of the CSRD in term of quality of information	69	36	18
E. Reaches a reasonable cost / benefit balance	41	59	26
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	27	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	65	28	31
H. Represent information that must be prioritised in first year of implementation	53	40	31
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	51	36	36



ESRS E1 Climate change (DR E1-17)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	45%	16%	40%
Audit firm, assurance provider and/or accounting firm	51%	26%	23%
Rating agency and analysts + Consumer organization	86%	11%	3%
Public authority/regulator/supervisor + National Standard Setter	47%	28%	25%
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	14%	74%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	5%	25%

