

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.

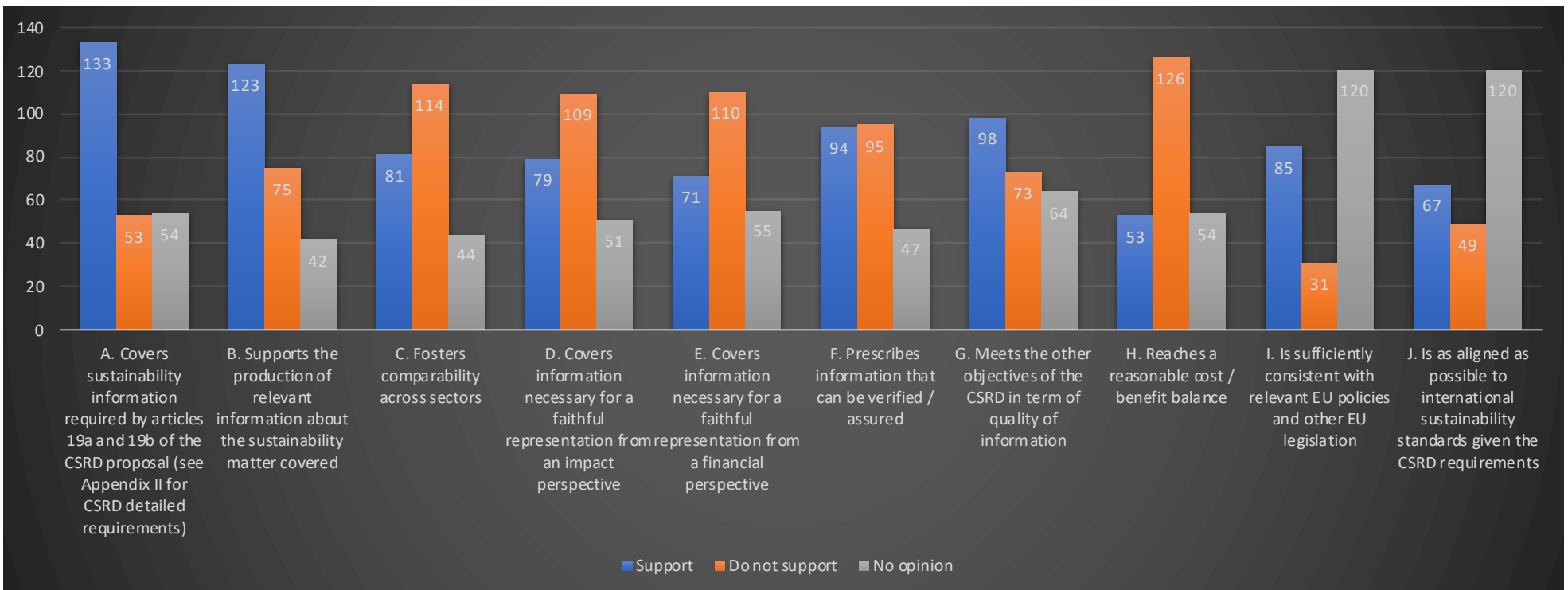
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

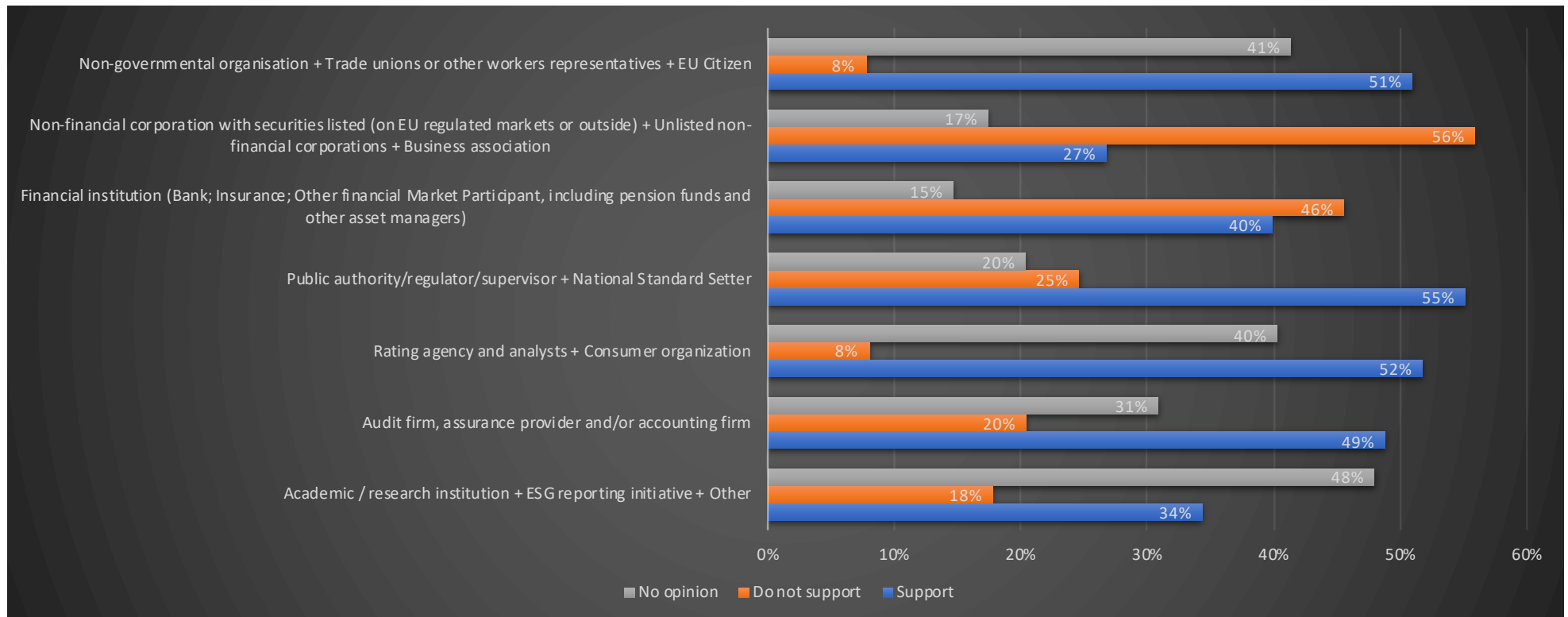
ESRS E3 Water and marine resources (overall ED relevance/content)

	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)	133	53	54
B. Supports the production of relevant information about the sustainability matter covered	123	75	42
C. Fosters comparability across sectors	81	114	44
D. Covers information necessary for a faithful representation from an impact perspective	79	109	51
E. Covers information necessary for a faithful representation from a financial perspective	71	110	55
F. Prescribes information that can be verified / assured	94	95	47
G. Meets the other objectives of the CSRD in term of quality of information	98	73	64
H. Reaches a reasonable cost / benefit balance	53	126	54
I. Is sufficiently consistent with relevant EU policies and other EU legislation	85	31	120
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	67	49	120



ESRS E3 Water and marine resources (overall ED relevance/content)

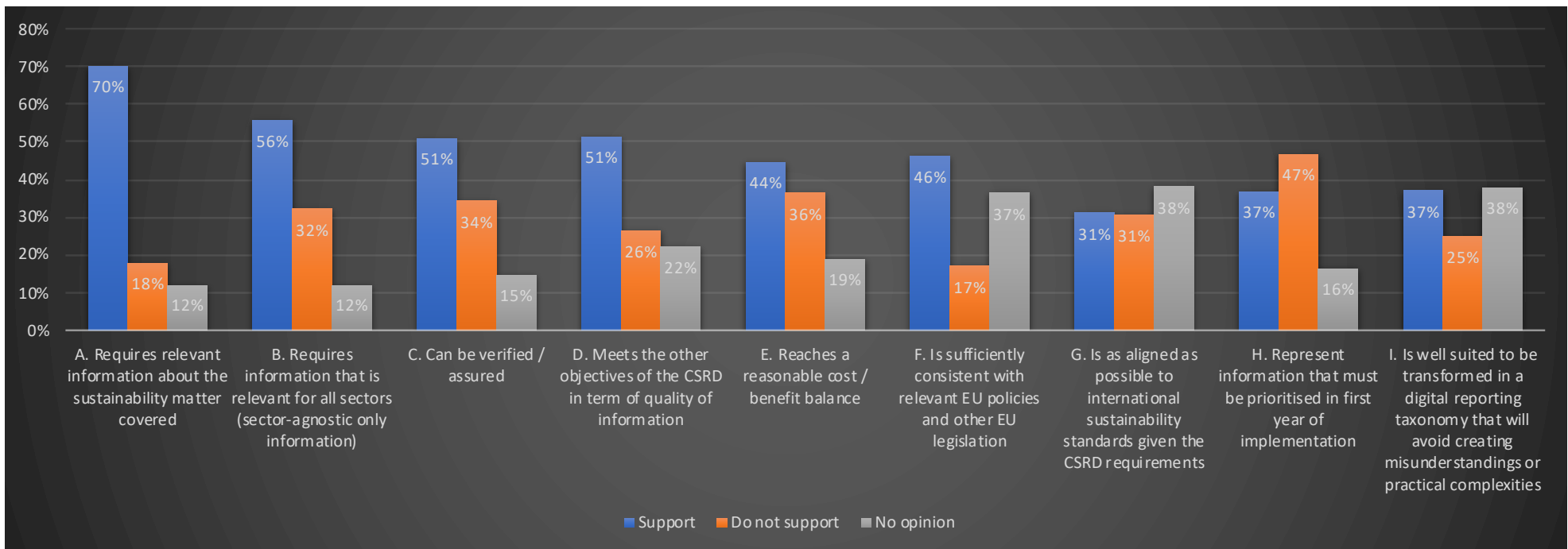
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	34%	18%	48%
Audit firm, assurance provider and/or accounting firm	49%	20%	31%
Rating agency and analysts + Consumer organization	52%	8%	40%
Public authority/regulator/supervisor + National Standard Setter	55%	25%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	40%	46%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	27%	56%	17%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	51%	8%	41%



Survey 2 results

ESRS E3 Water and marine resources

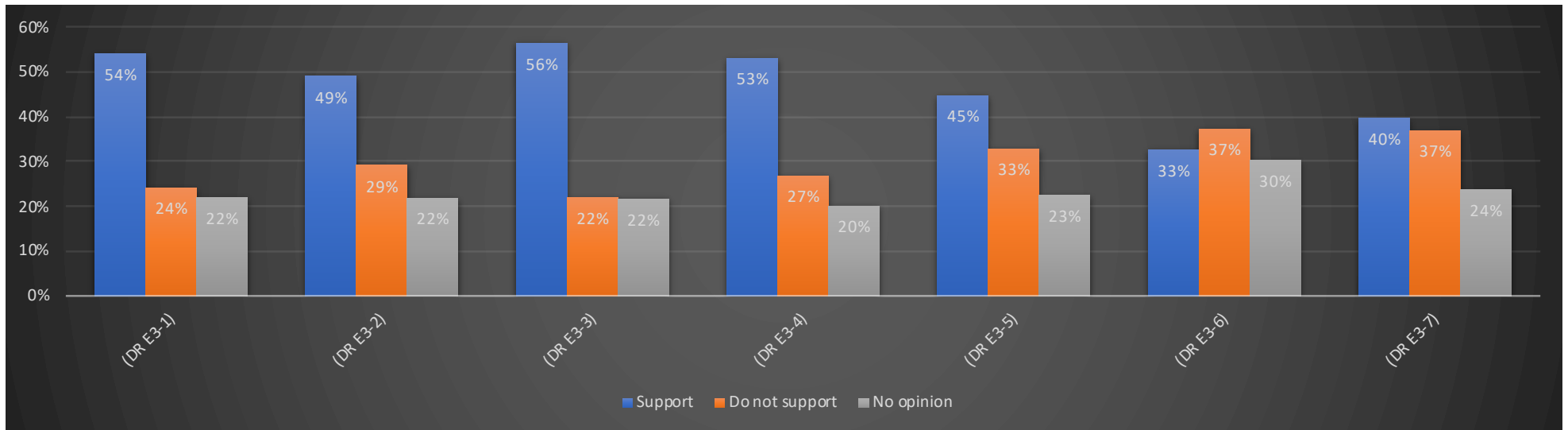
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	70%	18%	12%	100%	471	120	81
B. Requires information that is relevant for all sectors (sector-agnostic only information)	56%	32%	12%	100%	370	214	80
C. Can be verified / assured	51%	34%	15%	100%	333	226	97
D. Meets the other objectives of the CSRD in term of quality of information	51%	26%	22%	100%	341	176	148
E. Reaches a reasonable cost / benefit balance	44%	36%	19%	100%	299	245	128
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46%	17%	37%	100%	288	107	228
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	31%	31%	38%	100%	200	196	244
H. Represent information that must be prioritised in first year of implementation	37%	47%	16%	100%	248	314	111
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37%	25%	38%	100%	243	164	248



Survey 2 results

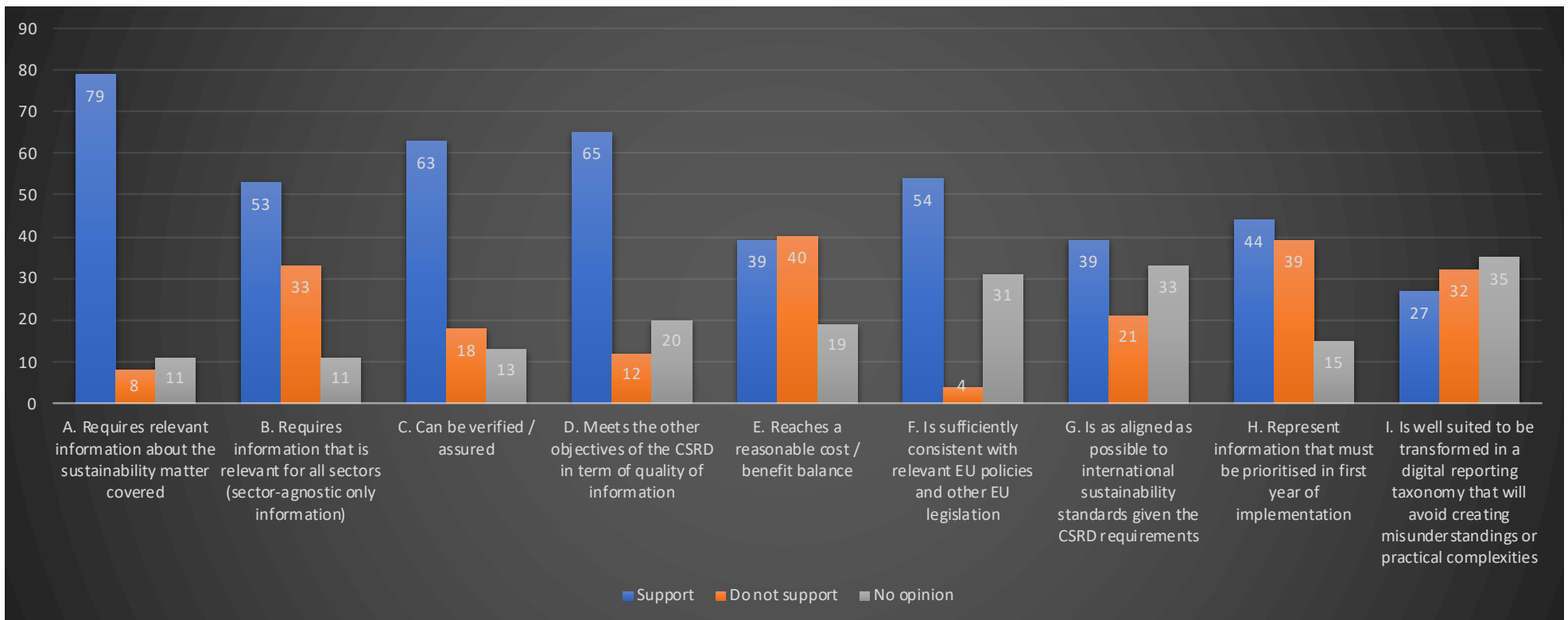
ESRS E3 Water and marine resources

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR E3-1)	54%	24%	22%	100%	463	207	188
(DR E3-2)	49%	29%	22%	100%	421	251	187
(DR E3-3)	56%	22%	22%	100%	478	186	184
(DR E3-4)	53%	27%	20%	100%	460	233	175
(DR E3-5)	45%	33%	23%	100%	373	274	188
(DR E3-6)	33%	37%	30%	100%	260	297	241
(DR E3-7)	40%	37%	24%	100%	338	314	202



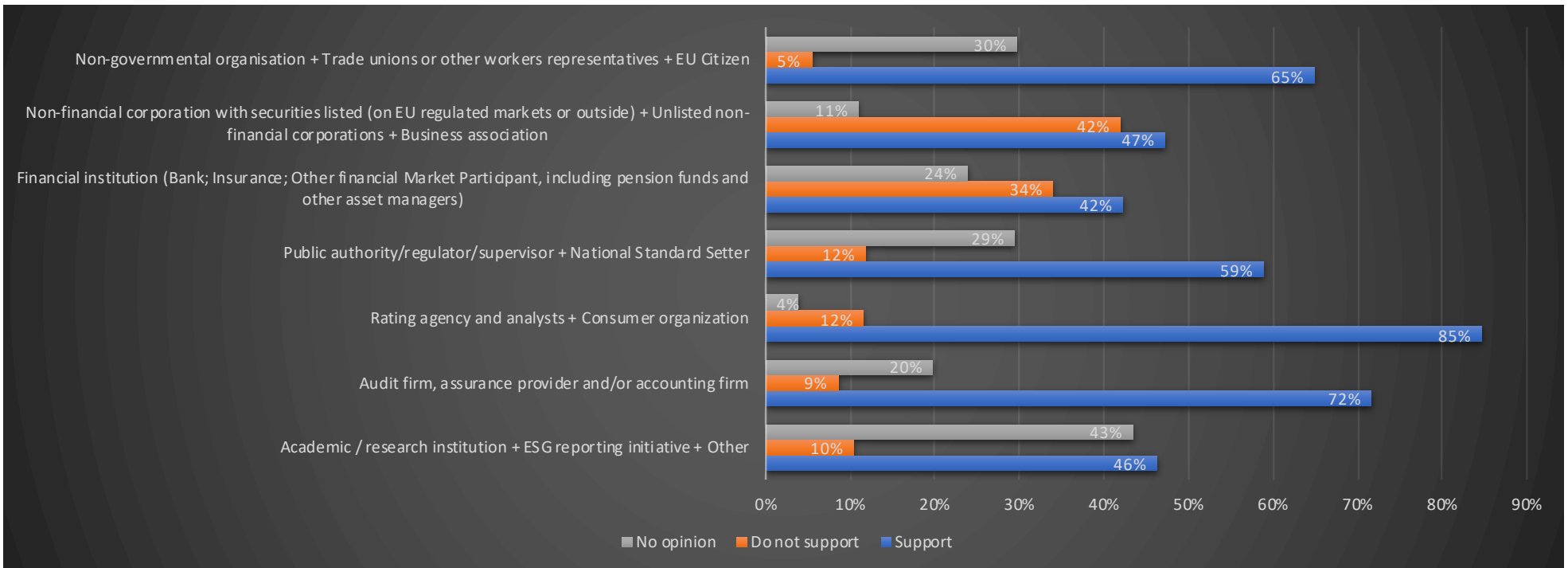
ESRS E3 Water and marine resources (DR E3-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	79	8	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	53	33	11
C. Can be verified / assured	63	18	13
D. Meets the other objectives of the CSRD in term of quality of information	65	12	20
E. Reaches a reasonable cost / benefit balance	39	40	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	54	4	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	21	33
H. Represent information that must be prioritised in first year of implementation	44	39	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	27	32	35



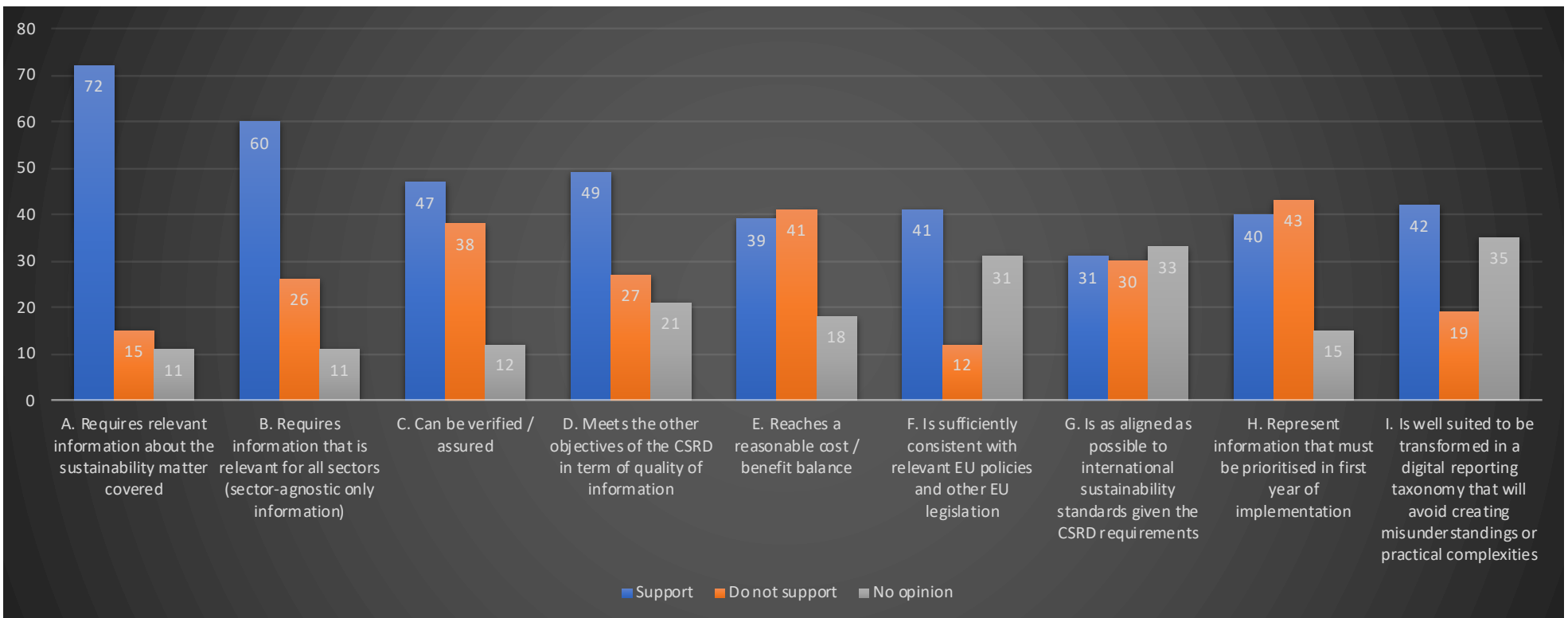
ESRS E3 Water and marine resources (DR E3-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	10%	43%
Audit firm, assurance provider and/or accounting firm	72%	9%	20%
Rating agency and analysts + Consumer organization	85%	12%	4%
Public authority/regulator/supervisor + National Standard Setter	59%	12%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	42%	34%	24%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	47%	42%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	65%	5%	30%



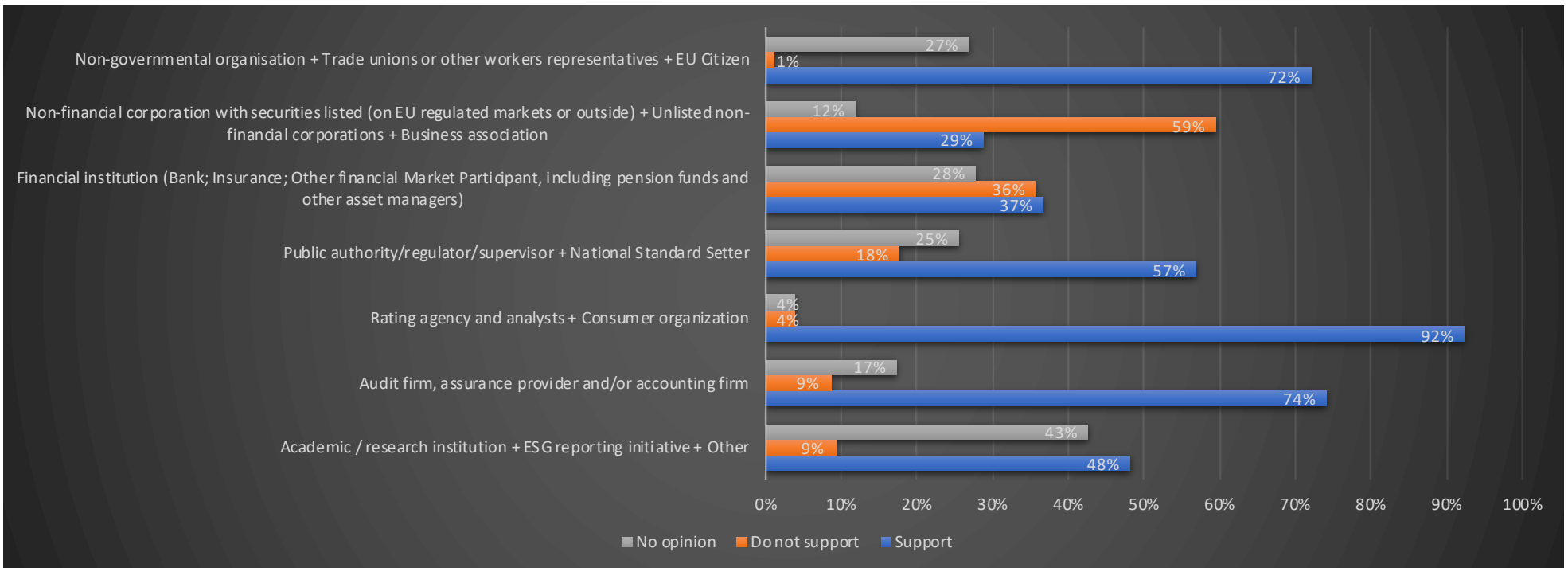
ESRS E3 Water and marine resources (DR E3-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	72	15	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	60	26	11
C. Can be verified / assured	47	38	12
D. Meets the other objectives of the CSRD in term of quality of information	49	27	21
E. Reaches a reasonable cost / benefit balance	39	41	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	41	12	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	31	30	33
H. Represent information that must be prioritised in first year of implementation	40	43	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	19	35



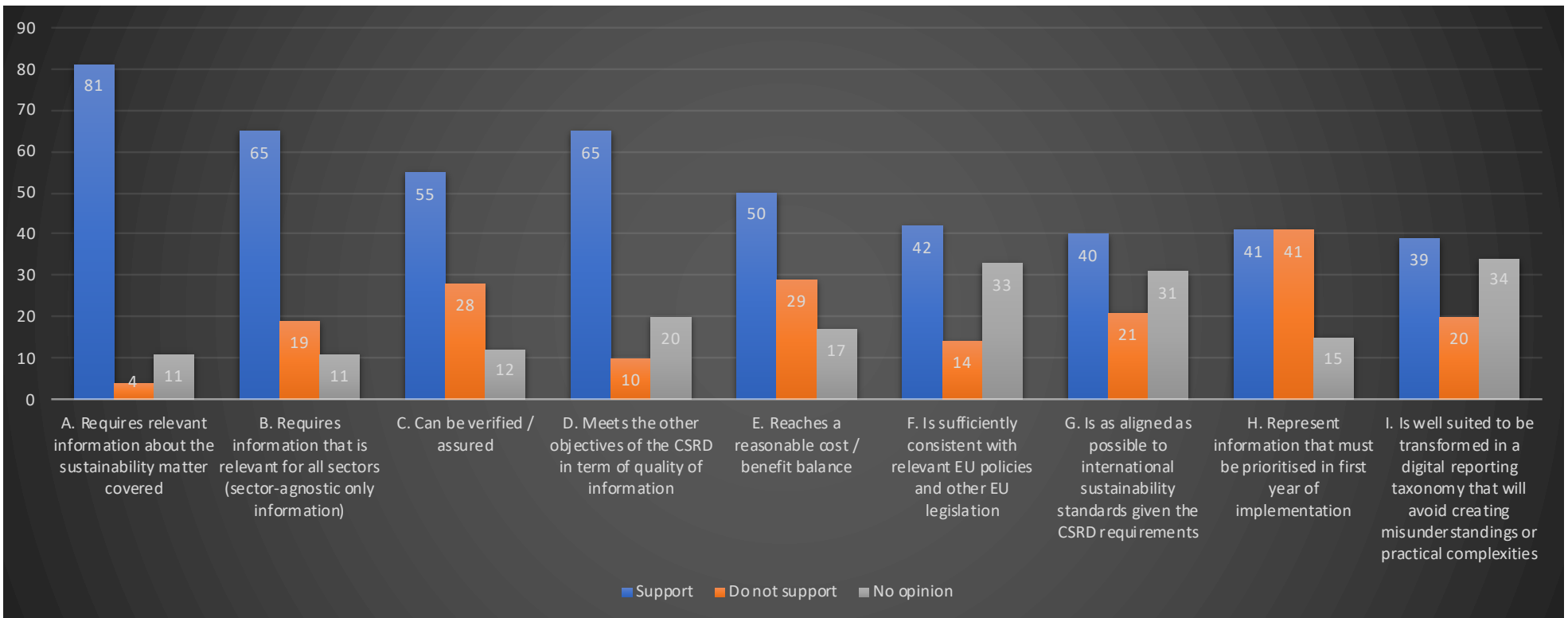
ESRS E3 Water and marine resources (DR E3-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	9%	43%
Audit firm, assurance provider and/or accounting firm	74%	9%	17%
Rating agency and analysts + Consumer organization	92%	4%	4%
Public authority/regulator/supervisor + National Standard Setter	57%	18%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	37%	36%	28%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	59%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	72%	1%	27%



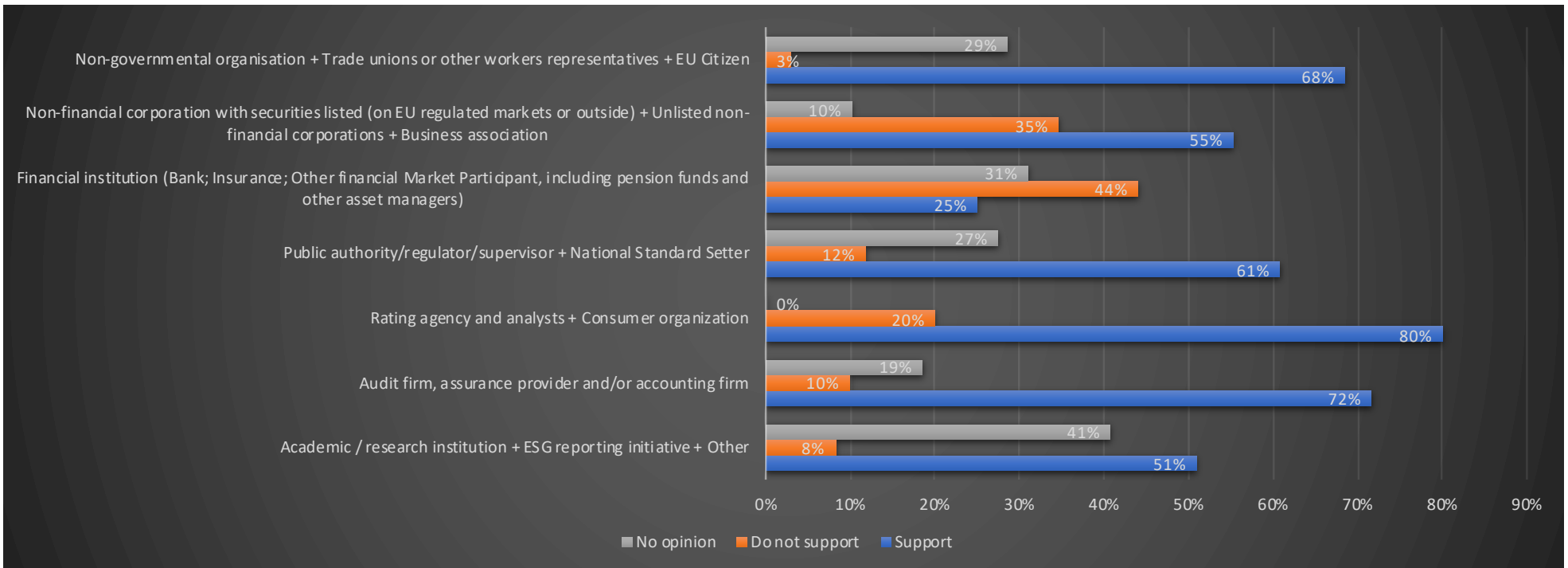
ESRS E3 Water and marine resources (DR E3-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	81	4	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65	19	11
C. Can be verified / assured	55	28	12
D. Meets the other objectives of the CSRD in term of quality of information	65	10	20
E. Reaches a reasonable cost / benefit balance	50	29	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	14	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	21	31
H. Represent information that must be prioritised in first year of implementation	41	41	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	20	34



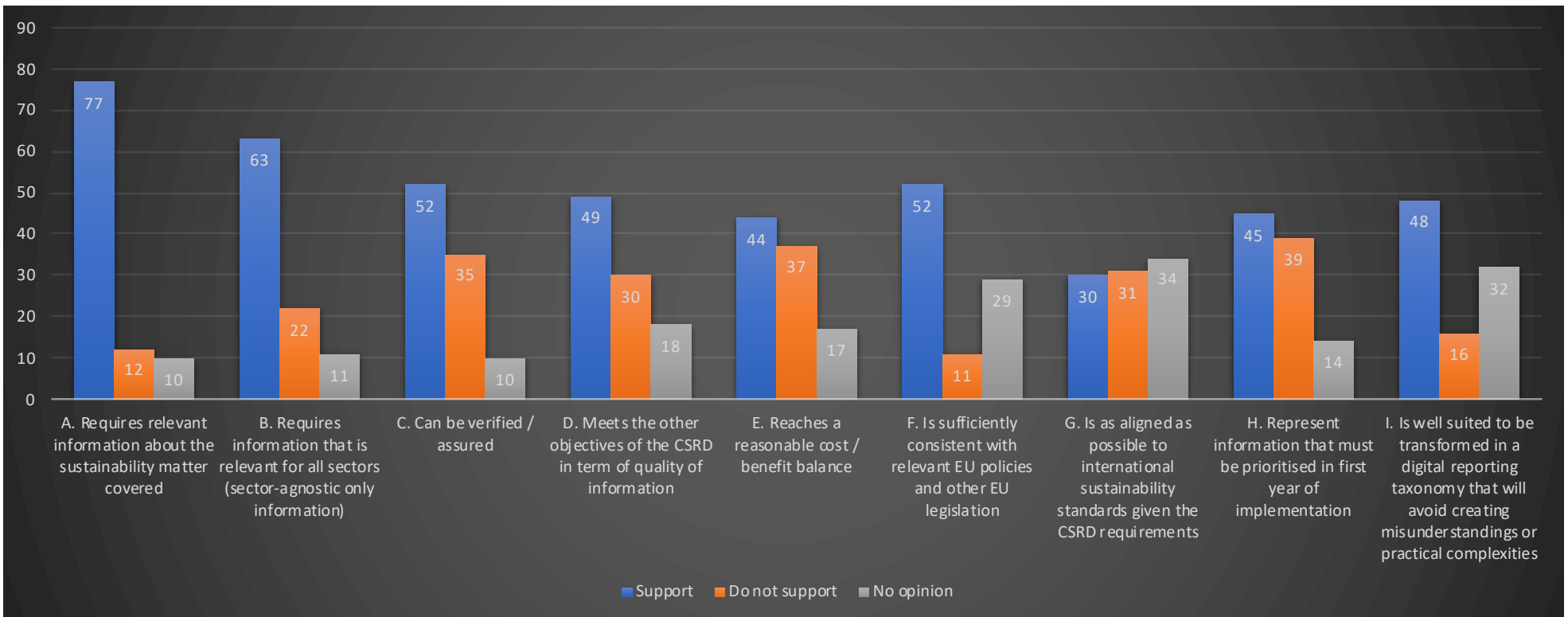
ESRS E3 Water and marine resources (DR E3-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	51%	8%	41%
Audit firm, assurance provider and/or accounting firm	72%	10%	19%
Rating agency and analysts + Consumer organization	80%	20%	0%
Public authority/regulator/supervisor + National Standard Setter	61%	12%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	25%	44%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	55%	35%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	68%	3%	29%



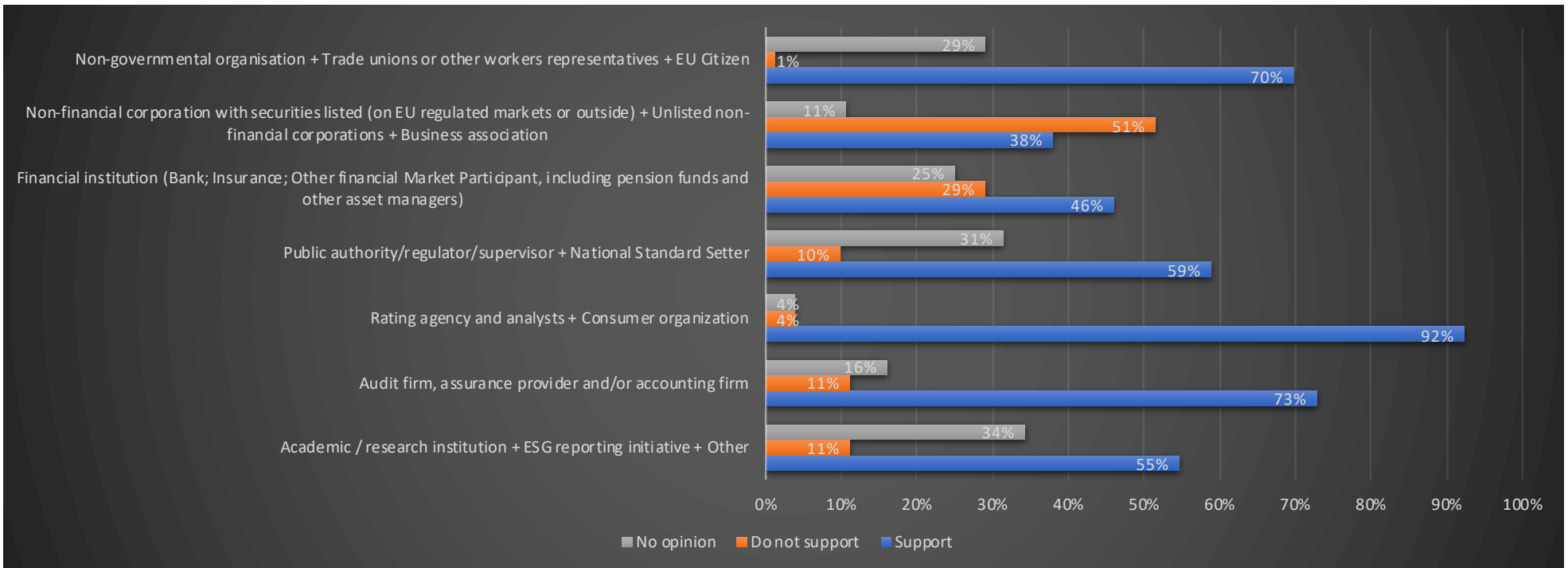
ESRS E3 Water and marine resources (DR E3-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	77	12	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	63	22	11
C. Can be verified / assured	52	35	10
D. Meets the other objectives of the CSRD in term of quality of information	49	30	18
E. Reaches a reasonable cost / benefit balance	44	37	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	11	29
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	30	31	34
H. Represent information that must be prioritised in first year of implementation	45	39	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	48	16	32



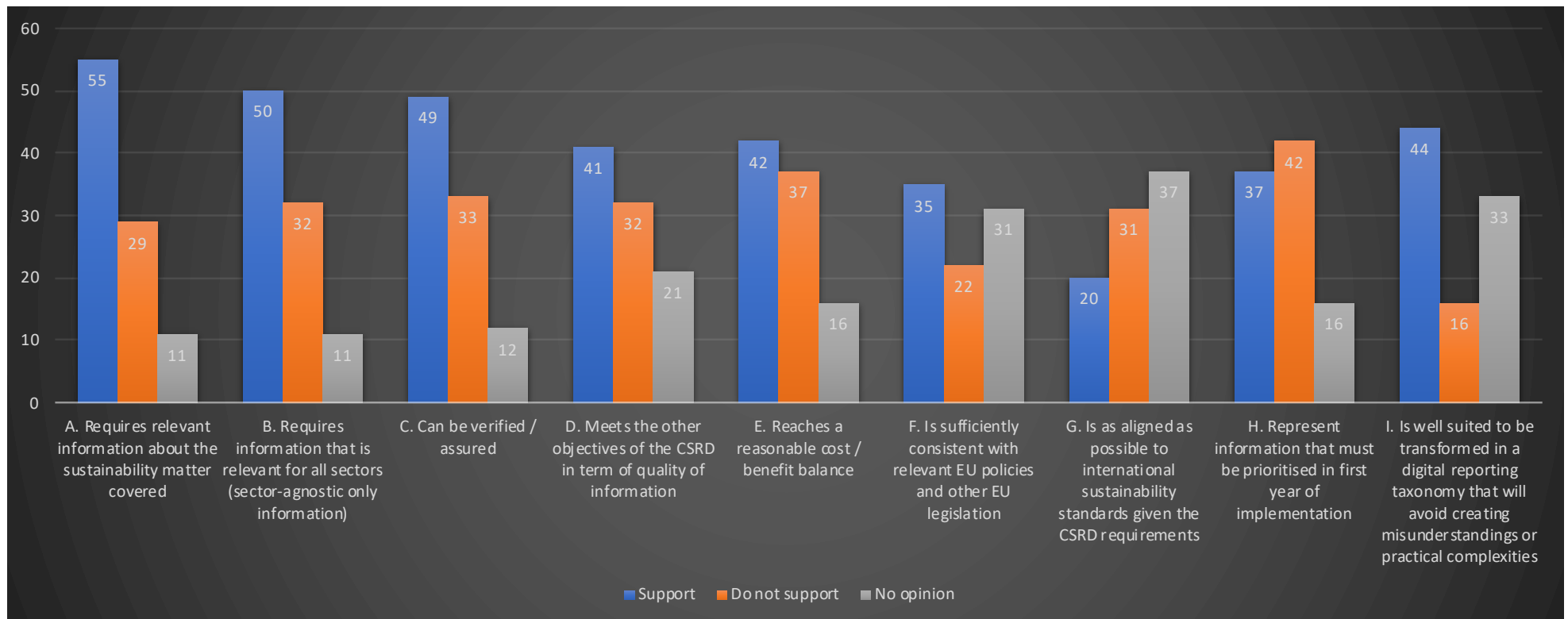
ESRS E3 Water and marine resources (DR E3-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	55%	11%	34%
Audit firm, assurance provider and/or accounting firm	73%	11%	16%
Rating agency and analysts + Consumer organization	92%	4%	4%
Public authority/regulator/supervisor + National Standard Setter	59%	10%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	46%	29%	25%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	38%	51%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	1%	29%



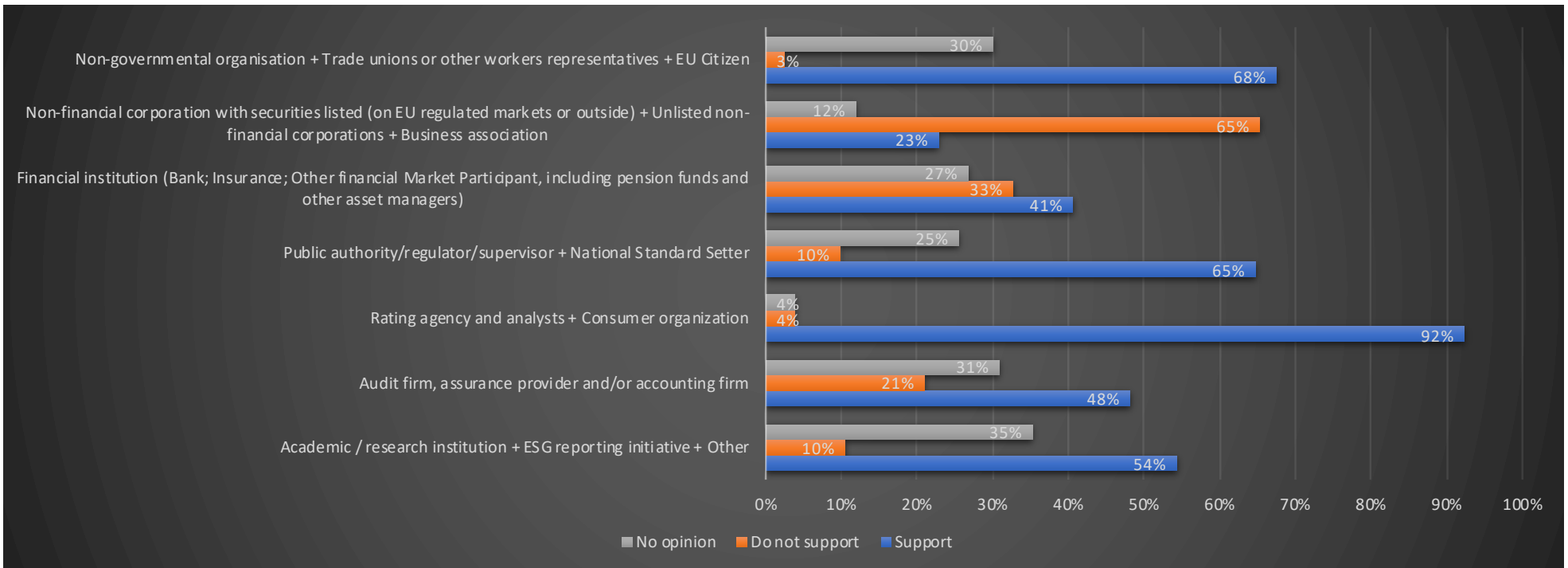
ESRS E3 Water and marine resources (DR E3-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	55	29	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	50	32	11
C. Can be verified / assured	49	33	12
D. Meets the other objectives of the CSRD in term of quality of information	41	32	21
E. Reaches a reasonable cost / benefit balance	42	37	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	22	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	20	31	37
H. Represent information that must be prioritised in first year of implementation	37	42	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	16	33



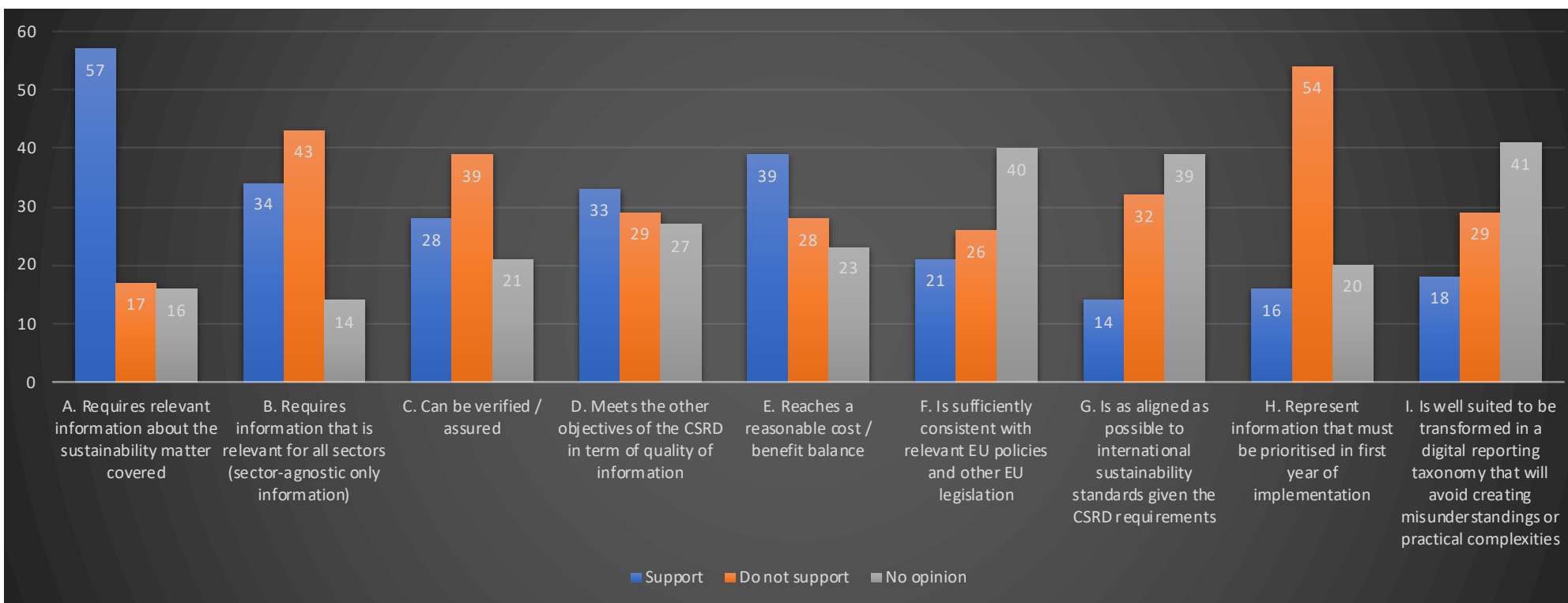
ESRS E3 Water and marine resources (DR E3-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	54%	10%	35%
Audit firm, assurance provider and/or accounting firm	48%	21%	31%
Rating agency and analysts + Consumer organization	92%	4%	4%
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)	41%	33%	27%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	23%	65%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	68%	3%	30%



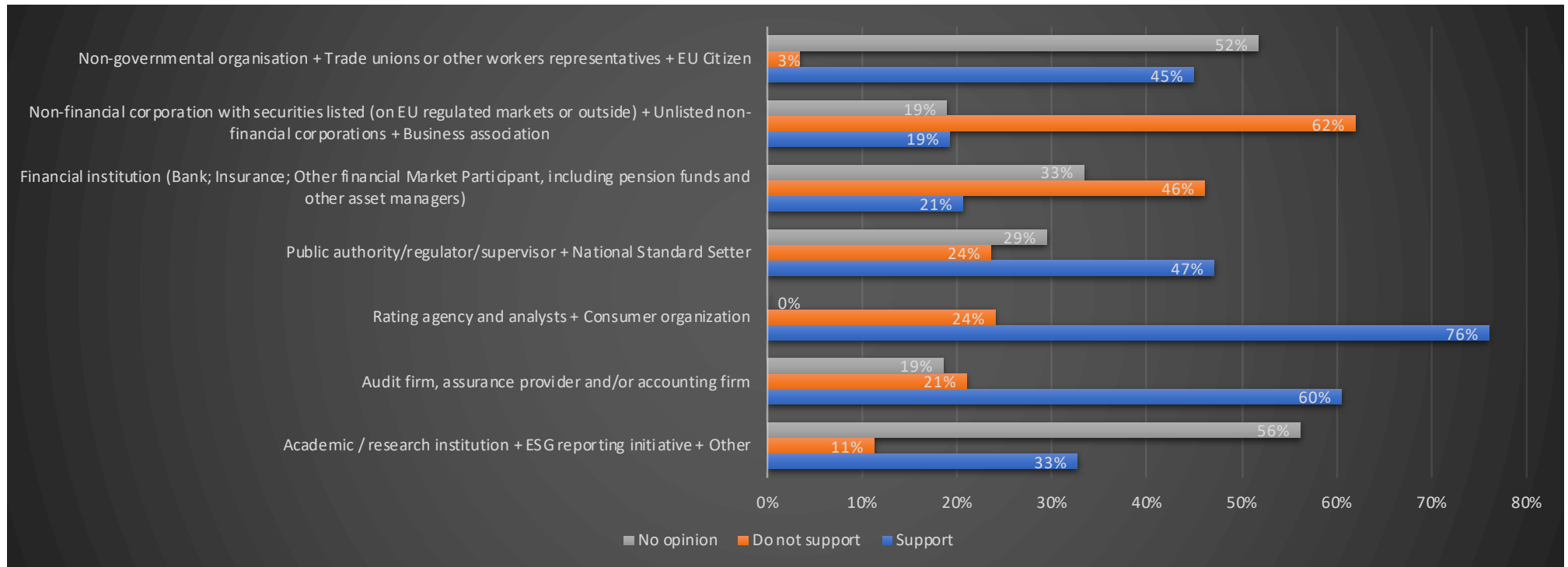
ESRS E3 Water and marine resources (DR E3-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	57	17	16
B. Requires information that is relevant for all sectors (sector-agnostic only information)	34	43	14
C. Can be verified / assured	28	39	21
D. Meets the other objectives of the CSRD in term of quality of information	33	29	27
E. Reaches a reasonable cost / benefit balance	39	28	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	21	26	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	14	32	39
H. Represent information that must be prioritised in first year of implementation	16	54	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	18	29	41



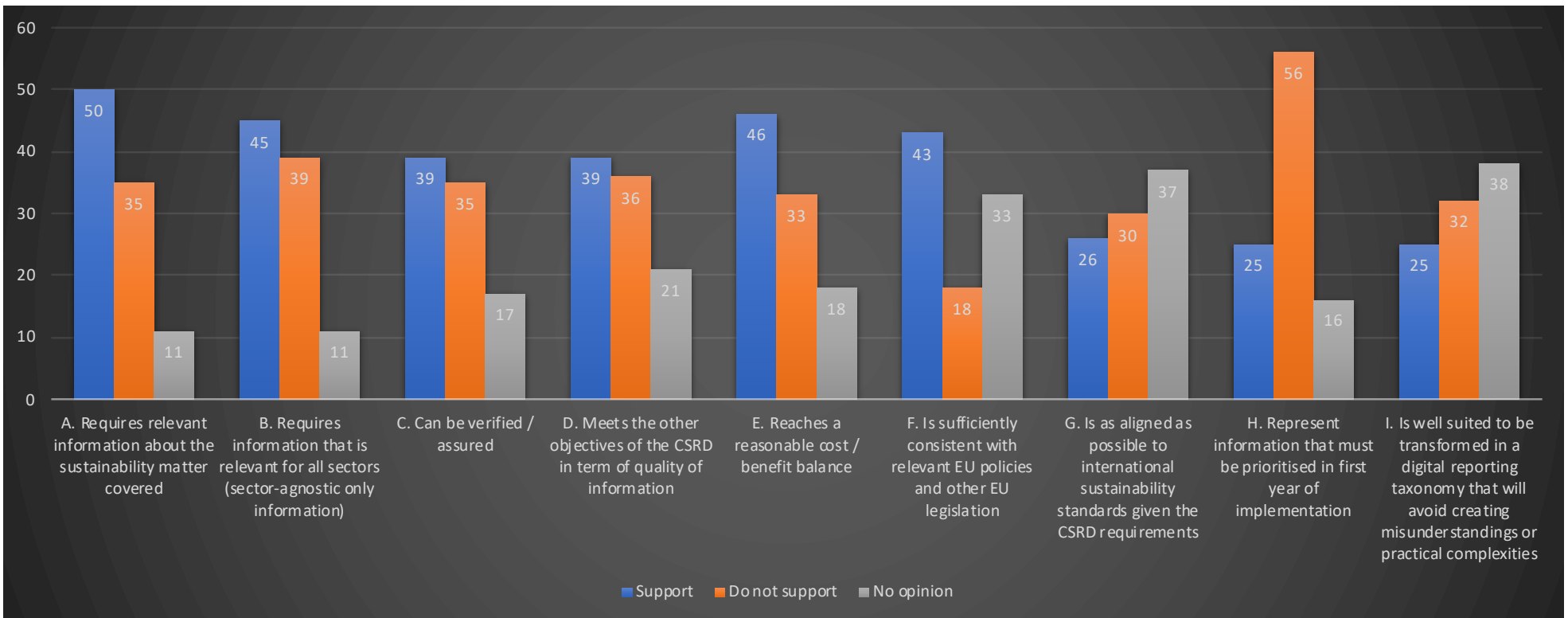
ESRS E3 Water and marine resources (DR E3-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	33%	11%	56%
Audit firm, assurance provider and/or accounting firm	60%	21%	19%
Rating agency and analysts + Consumer organization	76%	24%	0%
Public authority/regulator/supervisor + National Standard Setter	47%	24%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	21%	46%	33%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	19%	62%	19%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	45%	3%	52%



ESRS E3 Water and marine resources (DR E3-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	50	35	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	45	39	11
C. Can be verified / assured	39	35	17
D. Meets the other objectives of the CSRD in term of quality of information	39	36	21
E. Reaches a reasonable cost / benefit balance	46	33	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	43	18	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	26	30	37
H. Represent information that must be prioritised in first year of implementation	25	56	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	25	32	38



ESRS E3 Water and marine resources (DR E3-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	14%	39%
Audit firm, assurance provider and/or accounting firm	53%	26%	21%
Rating agency and analysts + Consumer organization	64%	36%	0%
Public authority/regulator/supervisor + National Standard Setter	51%	24%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	24%	45%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	20%	65%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	2%	29%

